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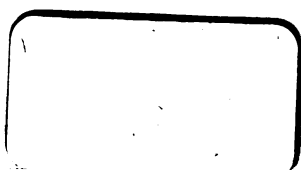
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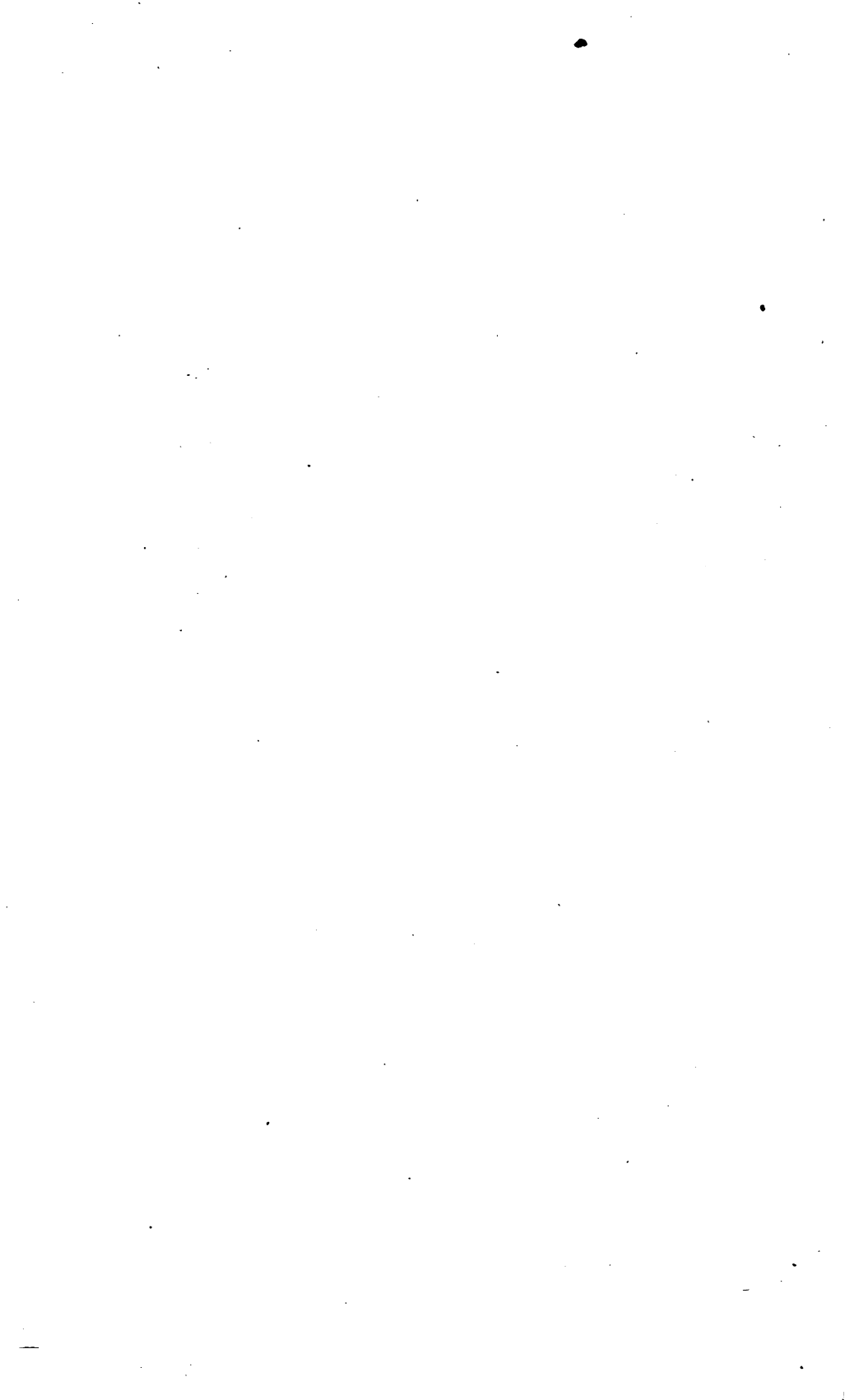
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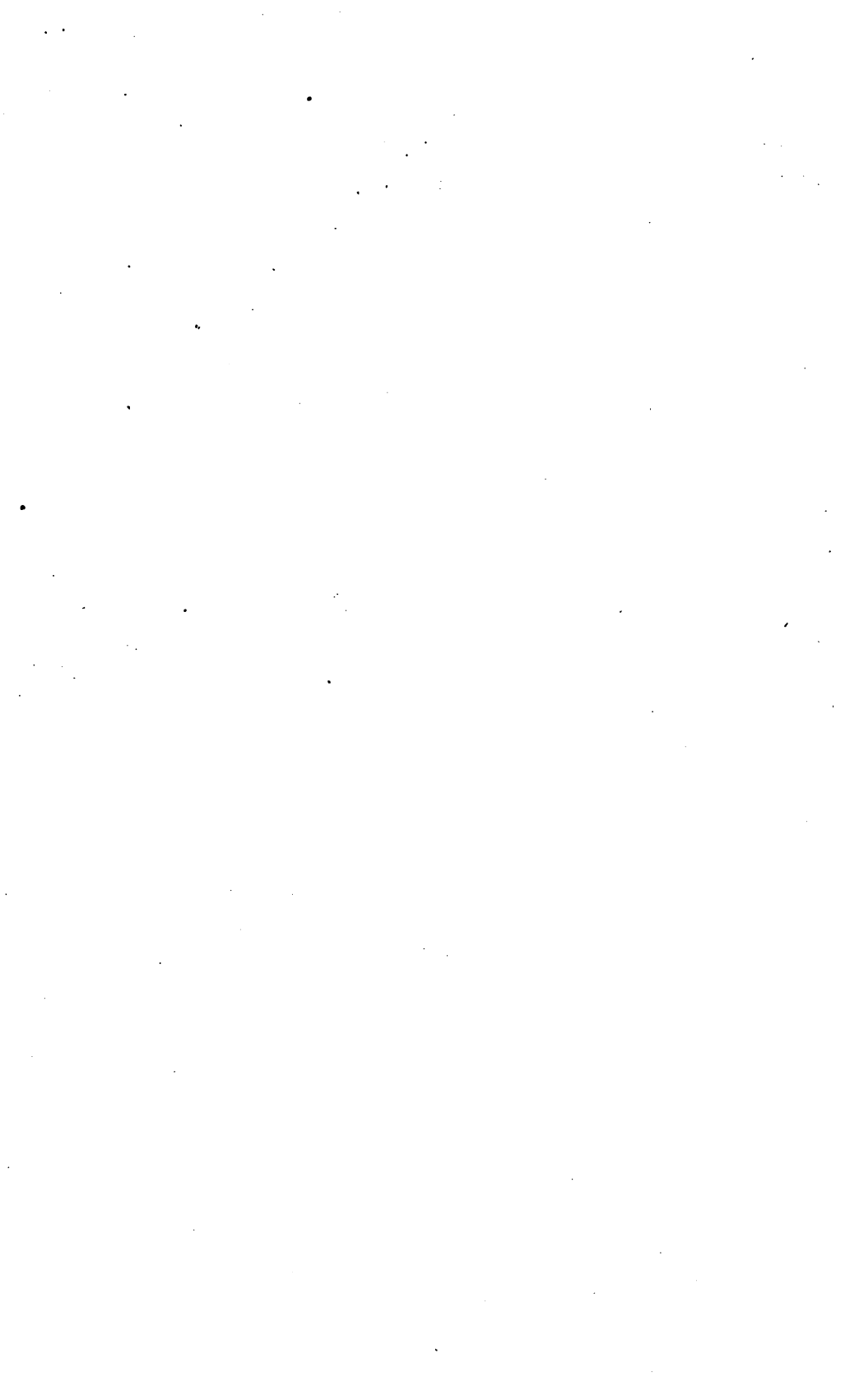
Municipal Finance Auditor
Boston

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UNIVERSITY OF CALIFORNIA





AUDITOR OF ACCOUNTS'
FIFTY-SIXTH ANNUAL REPORT
OF THE
RECEIPTS AND EXPENDITURES
OF THE
CITY OF BOSTON AND THE COUNTY OF SUFFOLK,
STATE OF MASSACHUSETTS,
FOR THE FINANCIAL YEAR
1867-68.

MAY 1, 1867, TO APRIL 30, 1868.
(BOTH INCLUDED.)

CITY DOCUMENT, No. 68.



BOSTON:
ALFRED MUDGE & SON, CITY PRINTERS, 34 SCHOOL STREET.
1868.

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MAY 22 1866

CITY OF ~~UNIVERSITY~~ OF CALIFORNIA
UNIVERSITY OF CALIFORNIA

In Board of Aldermen, May 11, 1868.

ORDERED: That the Annual Report of the Auditor of Accounts, for the financial year 1867-68, be submitted in print, and that four thousand copies thereof be printed; that twenty-five hundred copies be retained in the custody of the Auditor at City Hall for distribution, and that the remainder be placed in the several Police Station Houses also for distribution; and further, that public advertisement be made of the fact, in the newspapers, that said reports have been placed in the Auditor's Office, City Hall, and in the several Police Station Houses for distribution, where the citizens may obtain them on application.

Sent down for concurrence.

G. W. MESSINGER, *Chairman.*

In Common Council, May 14, 1868.

Concurred.

CHARLES H. ALLEN, *President.*

Approved May 16, 1868.

NATHANIEL B. SHURTLEFF, *Mayor.*

~~335090~~



CITY OF BOSTON.

OFFICE OF THE AUDITOR OF ACCOUNTS,
City Hall, June 1, 1868.

TO THE HONORABLE CITY COUNCIL:

Gentlemen : — As required by the fifteenth section of the Ordinance on Finance, the Auditor of Accounts has the honor of presenting to the City Council the Fifty-Sixth Annual Report of the Receipts and Expenditures of the City of Boston and the County of Suffolk, for the financial year 1867-68, which commenced May 1, 1867, and terminated April 30, 1868, both inclusive; comprising a statement, in detail, under appropriate heads, of the financial operations of the year, and other matters of interest connected therewith.

Since the Auditor of Accounts' last annual report, the adjoining City of Roxbury has been annexed to the City of Boston, the City of Roxbury ceasing to be a corporate body on the 6th of January, 1868, and the expenditures, since that time, of the financial year 1867-68, embrace those of the united cities.

The Legislature of Massachusetts, of last year, passed an act, dated June 1, 1867, "to unite the cities of Boston and Roxbury," in which provision was made that said act should not take full effect unless accepted by a majority of the legal voters of the two cities, and that meetings for that purpose should be held simultaneously on the second Monday of September, of that year. The meetings were held on that day in the manner prescribed by the act, and it was accepted by the following vote, viz :

Boston, whole number of ballots, 5,692.	
“ for accepting said act,	4,633
“ “ rejecting “ “	1,059
Roxbury, whole number of ballots, 2,424.	
“ for accepting said act,	1,832
“ “ rejecting “ “	592
	<hr/>

On the 12th of September, in compliance with the requirements of said act, the Secretary of the Commonwealth issued his certificate that said act had been duly accepted by the cities of Boston and Roxbury, and that it would go into effect on the first Monday of January, 1868.

The City of Roxbury, which consisted of five wards, was divided into three wards, with the same representation in all branches of our City Government as is enjoyed by the other wards, and the citizens of those wards, in December last, participated with those of Boston in the choice of the Municipal Officers for the government of the united cities for 1868. The number of members of the Board of Aldermen remains the same, twelve, and they are chosen on a general ticket. The act provides, that all the public property of the said City of Roxbury shall be vested in the City of Boston; that all the interest which the City of Roxbury had in the public property of the County of Norfolk be released to said county; that jurisdiction of the Courts of Suffolk County be extended over the territory annexed; that the Roxbury Police Court be retained and be known hereafter as “the Municipal Court for the Southern District of the City of Boston.”

By the annexation of Roxbury, Boston adds 2,100 acres to its area, making a total of 5,370 acres, and an additional population of 30,000, making the aggregate population of the City of Boston, at the present date, of at least 230,000, ranking the fourth city, in population, in the United States. The valuation of the two cities, in May 1867, was as follows :

Boston.	Real estate,	\$250,587,700	
"	Personal estate,	194,358,400	Total, \$444,946,100
Roxbury.	Real estate,	\$18,265,400	
"	Personal estate,	8,286,800	Total, \$26,551,700
	Total valuation,		<u>\$471,497,800</u>

The debt of Roxbury, assumed by the City of Boston, amounted to \$991,456.

The newly added territory of Roxbury has been named by the City Council "Boston Highlands."

THE AFFAIRS OF THE YEAR.

The transactions of the financial department of the government, for the year 1867-68, embrace those of the consolidated cities since the 6th of January, 1868.

The payments, for the financial year 1867-68, of the City of Boston and the County of Suffolk, drawn for by the Mayor through the office of the Auditor of Accounts, were as follows, viz :

On account of the City of Boston,	\$6,030,005 31
On account of the County of Suffolk,	71,541 02

Total payments through Auditor's Office,	\$6,101,546 33
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To which add the following sums paid by the Treasurer which did not pass through the Auditor's office, viz :

Interest and premium on City and Water Debt,	\$1,277,278 13
State Tax,	1,694,150 00

Committee on the Reduction of the City Debt, being amount paid for City of Boston 6 per cent bonds issued to them,	950,500 00
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County of Suffolk, on requisitions of the Judges of the several Courts, as provided by State Laws, and expenses of Coroners' inquests,	161,704 63
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Carried forward,	<u>\$10,185,179 09</u>
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<i>Brought forward,</i>	\$10,185,179 09
Militia Bounty,	46,069 50
Goodnow (City Hospital) Fund,	4,000 00
Norcross School Fund, donation of Hon. Otis Norcross,	500 00
Old claims, audited and allowed in previous years,	262 03
Total payments as per Auditor's accounts,	<u>\$10,236,010 62</u>

The total payments, by the City Treasurer's accounts, during the year, were as follows, viz :

On account of the City of Boston,	\$10,001,121 22
On account of the County of Suffolk,	233,245 65
Total,	<u>\$10,234,366 87</u>
Add Auditor of Accounts' drafts not paid,	1,643 75
Total as above,	<u>\$10,236,010 62</u>

The Treasurer's accounts, which will be found accompanying this report, show that the balance of cash in the Treasury, May 1, 1867, was, \$4,280,767 10

The payments were as follows, viz :

On City of Boston account,	\$10,001,121 22
On County of Suffolk account,	233,245 65
	<u>\$10,234,366 87</u>

The receipts during the year were as follows, viz :

On City of Boston account,	\$9,840,044 82
On County of Suffolk account,	179,152 94
	<u>\$10,019,197 76</u>
	<u>\$215,169 11</u>
Balance of cash in Treasury April 30, 1868,	<u>\$4,065,597 99</u>

This cash balance of \$4,065,597.99 as stated on page 8, is applicable to the payment of the following items, viz :

Balances of unexpended loans and income obtained in 1867-68, which have been carried forward to 1868-69,	\$649,553 39
City Debt due and drawn for by the Auditor of Accounts, but not paid by the Treasurer,	1,500 00
City Hospital, Nichols Trust Fund,	530 50
City Hospital, Goodnow Trust Fund,	633 25
Balance to the Sinking Fund for the redemption of the debt of the city,	3,413,380 85
	<hr/>
Total, as given above,	\$4,065,597 99
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The actual balance of cash to the credit of the "Committee on the Reduction of the City Debt," which forms part of the Sinking Fund for its redemption, was, April 30, 1868, \$3,548,624.69, from which the Treasurer borrowed and advanced, under authority of loans of the City Council not negotiated, \$135,243.74. The "Committee on the Reduction of the City Debt" during the year invested \$950,500 of the Sinking Fund in City of Boston six per cent Currency Bonds. Total amount of the Sinking Fund April 30, 1867, \$3,998,744.62; same date, 1868, \$4,762,299.59; increase since April 30, 1867, \$763,554.97.

The amount of the City Debt, which became due and was paid off during the year was \$886,700; also \$150, Roxbury Debt; in addition to which the "Committee on the Reduction of the City Debt," purchased and cancelled, in anticipation of its becoming due, \$57,500 City Debt, and \$3,000 Water Loan. Total amount paid off, \$947,350, — all Gold Debt. Total outstanding debt of the City of Boston, April 30, 1868, \$14,146,900.65.

The total assessment of CITY and COUNTY TAXES for 1867, to meet the deficiency in the income during the financial year

1867-68, and to pay the State Tax levied on the	
City of Boston (\$1,694,150), was,	\$6,968,208 55
Add additional bills by omission,	2,343 85
“ for supplementary bills,	52 00
Total assessment,	<u>\$6,970,604 40</u>
Tax payments into the City Treasury, to April	
30, 1868,	\$6,488,300 54
Abatements,	129,034 33
Outstanding April 30, 1868,	353,269 53
Total, as above,	<u><u>\$6,970,604 40</u></u>

The following is the total INTEREST and PREMIUM account of the City for the year, which includes that and the exchange paid on the funded City Debt and the outstanding Water Loans, the premium on the debt paid off and the interest on the amount temporarily borrowed of the Committee on the Reduction of the Debt of the city. The principal and interest on all the debt issued prior to September 1864 is paid in gold. Since that time, the bonds issued have been made payable, principal and interest, in currency.

Interest on the Funded City Debt, payable in gold,	\$338,872 29
Premium on do.,	138,046 87
Exchange to pay interest on City Debt, payable in London,	36,602 40
Interest on City of Boston six per cent Currency Loans,	148,663 49
Interest on amount temporarily borrowed of the “Sinking Fund,”	26,656 54
Premium on City Debt paid off,	332,024 82
Interest on outstanding Water Loans, payable in gold,	55,487 50
Premium on do.,	24,873 00
Carried forward,	<u>\$1,101,226 91</u>

<i>Brought forward,</i>	\$1,101,226 91
Exchange to pay interest on Water Loans, payable in London,	126,423 72
Interest on six per cent currency Water Loans,	40,800 00
Interest on Roxbury Debt,	9,827 50
Total Interest and Premium paid,	<u>\$1,277,278 13</u>

The highest premium paid during the year for gold was .45½
and the lowest .32 on the dollar.

EXPENDITURES.

CITY OF BOSTON.

For ordinary expenses, which includes the interest, premium and exchange paid on the entire debt of the city (\$1,277,278.13),	\$5,001,377 18
“ State tax,	1,694,150 00
“ Debt paid,	947,350 00
“ Chestnut Hill Reservoir,	451,124 65
“ laying out new and building streets and widening old ones, not included in the annual appropriations for such objects,	369,948 46
“ erecting new school-houses and purchasing land for same, and enlargement of yards,	188,790 80
“ erecting new buildings and purchasing land for same,	188,638 03
“ Soldiers' Relief,	109,179 79
“ purchase of Harrison Avenue Flats,	64,231 50
“ Chestnut Hill Driveway,	71,368 13
“ War expenses,	3,971 43
“ Dover Street (old claims),	3,885 00
“ purchase of Apple Island, Boston Harbor,	3,750 00
<i>Carried forward,</i>	<u>\$9,047,764 97</u>

<i>Brought forward,</i>	\$9,047,764 97
The Treasurer's payments, in addition to the regular expenditures on account of the City of Boston, as given above, show the following amounts, viz :	
To the "Committee on the Reduction of the City Debt" for investment in City of Boston bonds,	950,500 00
To the Goodnow Fund, City Hospital, from funds received for investment in City of Boston bonds,	4,000 00
To Norcross School Fund, for investment in City of Boston bonds,	500 00
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	\$10,002,764 97
	<hr/>

COUNTY OF SUFFOLK.

Court Expenses : Jurors' and Witness' Fees, Salaries of Sheriff, Assistant Clerks of Courts and Constables,	\$171,619 69
Jail Expenses : salaries of officers, repairs, keeping and feeding prisoners,	31,748 26
Repairs, care and lighting of, and furniture for Court House and Probate Building,	10,433 00
Fuel for Court House and Probate Building,	3,003 52
Coroners' Inquests and Views,	2,646 69
Miscellaneous,	13,794 49
	<hr/>
	\$233,245 65
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REVENUE.

CITY OF BOSTON.

From Taxes, 1867,	\$6,488,300 54
" Taxes, 1866, and older,	218,275 41
" Taxes, Corporation, from the Commonwealth of Massachusetts,	439,075 44
	<hr/>
<i>Carried forward,</i>	\$7,145,651 39

<i>Brought forward,</i>	\$7,145,651 39
From Water Works,	551,839 36
“ Water Works Loans,	500,000 00
“ City Loans,	469,000 00
“ the several Departments,	413,496 79
“ Commonwealth of Massachusetts, Soldiers’ Relief Payments, 1866,	205,000 00
“ Interest,	175,929 81
“ Public Land Bonds, belonging to the Sinking Fund,	131,928 90
“ City of Roxbury,	78,531 89
“ Committee on Reduction City Debt, interest,	77,626 74
“ Militia Bounty,	46,070 30
“ Oliver Street, sales earth,	29,893 20
“ Tremont and Dover streets, Estates sold,	5,140 00
“ Public Land Sales and Rents belonging to Sinking Fund,	4,803 19
“ Goodnow Fund, from Executors, for City Hospital,	4,633 25
“ Hon. Otis Norcross, donation to Norcross School,	500 00
	<hr/>
	\$9,840,044 82
	<hr/>

COUNTY OF SUFFOLK.

From Fines and Costs collected in the Criminal Courts, at the Jail, by the Sheriff, House of In- dustry and House of Correction,	\$167,450 00
From Fees paid in by the Clerks of all the Courts for the County,	8,290 09
For Board of United States Witnesses and Prison- ers at the Jail,	3,306 60
From sale of old iron at the Jail,	106 25
	<hr/>
	\$179,152 94
	<hr/>

EXPENSES OF THE DEPARTMENTS.

The *regular* expenditures of the principal departments of the city, for the financial year 1867-68, are given below, including the salaries of all officers attached to each, compared with those of the year previous, viz :

CITY HOSPITAL.

	1867-68.	1866-67.
Expenses,	\$91,947 25	\$79,529 06
Income, 1867-68, \$5,950.68; 1866-67, \$7,108.88.		

FIRE DEPARTMENT.

	1867-68.	1866-67.
Expenses and Salaries,	\$180,218 46	\$151,624 63
Fire Alarm Department,	23,998 67	26,119 18
Repair of Engine Houses,	26,237 40	8,135 16
	<u>\$230,454 53</u>	<u>\$185,878 97</u>

Income, 1867-68, \$844.12; 1866-67, \$818.79.

INTERNAL HEALTH DEPARTMENT.

	1867-68.	1866-67.
Expenses and Salaries,	\$248,717 18	\$248,962 71
Income, 1867-68, \$41,102.55; 1866-67, \$25,661.23.		

POLICE DEPARTMENT.

	1867-68.	1866-67.
Expenses and Salaries,	\$433,944 66	\$454,079 09
Income, 1867-68, \$14,635.56; 1866-67, \$11,572.04.		

PUBLIC BUILDINGS.

	1867-68.	1866-67.
Expenses (see Engine Houses),	\$49,559 32	\$50,328 45
Income, 1867-68, \$3,337.00; 1866-67, \$369.07.		

PUBLIC INSTITUTIONS.

	1867-68.	1866-67.
House of Industry,	\$118,042 11	\$99,606 38
House of Correction,	70,765 76	71,718 65
Lunatic Hospital,	54,863 28	47,847 85
Steamer H. Morrison,	12,453 16	10,862 66
Pauper Expenses,	11,009 35	7,730 81
Office Expenses,	5,527 56	4,759 79
	<u>\$272,661 22</u>	<u>\$242,521 14</u>

Income, 1867-68, \$76,001.64; 1866-67, \$73,152.22.

SCHOOLS AND SCHOOL-HOUSES.

	1867-68.	1866-67.
Salaries of Officers School Committee,	\$12,579 08	\$10,912 50
Instructors High and Grammar Schools,	372,597 68	338,346 99
Instructors Primary Schools,	176,018 22	154,449 67
Care of Grammar School-houses; repairs on do., and fuel,	95,218 44	75,235 09
Care of Primary School-houses; repairs on do., and fuel,	71,927 41	62,191 37
Books and other expenses incurred for Grammar Schools by School Committee,	29,812 07	33,596 97
Do., for Primary Schools,	14,553 51	4,972 92
Expenditures for new School-houses and land for same,	188,790 80	101,575 09
	<u>\$961,497 21</u>	<u>\$781,280 60</u>

Income from all sources, 1867-68, \$13,024.55; 1866-67, \$15,457.33.

STREETS.

	1867-68.	1866-67.
Lighting,	\$237,272 10	\$219,495 00
Paving, etc.,	270,361 11	264,783 28
Carried forward,	<u>\$507,633 21</u>	<u>\$484,278 28</u>

<i>Brought forward,</i>	\$507,633 21	\$484,278 28
Widening, etc.,	327,989 19	101,809 43
Sewers and Drains,	41,055 53	40,391 25
Bridges,	13,086 54	13,968 57
	<u>\$889,764 47</u>	<u>\$640,447 53</u>

Income from all the above departments, 1867-68, \$57,851.89;
1866-67, \$43,626.29.

WATER WORKS.

	1867-68.	1866-67.
Requisitions of Water Board,	\$146,862 79	\$120,607 37
Other Payments,	1,600 00	1,600 00
Chestnut Hill Reservoir,	451,124 65	267,601 60
Interest, Premium and Exchange,	515,245 33	483,451 82
	<u>\$1,114,832 77</u>	<u>\$873,260 79</u>

Income 1867-68, \$551,839.36; 1866-67, \$530,526.80.

THE DEBT OF THE CITY.

The amount of the <i>funded</i> debt of the city, of all kinds, May 1, 1867, was,	\$12,998,550 91
<i>Less</i> amount of debt paid off during the year 1867-68,	947,200 00
	<u>\$12,051,350 91</u>
<i>Add</i> amount of Bonds issued on account of City and Water Loans, during the year 1867-68,	969,000 00
Roxbury Debt,	991,306 00
	<u>Total <i>funded</i> debt of the city, April 30, 1868, \$14,011,656 91</u>
<i>Add</i> unfunded debt, being advances made by the Treasurer on loans authorized by City Council, but not negotiated,	135,243 74
	<u>Total <i>funded</i> and <i>unfunded</i> debt, April 30, 1868,</u>
	<u>\$14,146,900 65</u>

The indebtedness, as stated on page 16, the Auditor classifies as follows, viz :

Water Debt (net cost of the Water Works),	\$7,677,702 55
City Debt, proper,	3,562,392 10
War Debt,	1,915,500 00
Roxbury Debt,	991,306 00
Total, as on page 16,	<u>\$14,146,900 65</u>

The Water Loans outstanding April 30, 1868, amount to only \$3,867,711.11; but the real debt of the Water Works is shown by the excess of the expenditures for said works over the revenue derived from the same, which is, as stated above, \$7,677,702.55.

The total indebtedness of the city has reached \$14,146,900.65 an increase, since April 30, 1867, of \$1,125,437.50, nearly all caused by the addition of the Roxbury Debt of \$991,306. During the year, \$947,350, gold debt, was redeemed, principally bearing six per cent interest, the last of the class of outstanding bonds on which six per cent interest was payable in gold. The six per cent bonds now outstanding are payable, both principal and interest, in currency.

THE MEANS FOR PAYING THE DEBT.

Cash due by the City Treasurer to the credit of the

“Committee on the Reduction of the City Debt,” \$3,548,624 59

Six per cent certificates of indebtedness of the City of Boston, belonging to the “Committee on the Reduction of the City Debt,”

1,213,675 00

Public Land Bonds and Mortgages in the hands of the Treasurer, secured on lands purchased of the city, all payments on which go into the Sinking Fund,

437,070 13

Total redemption means April 30, 1868,

\$5,199,369 72

Total redemption means April 30, 1867,

4,440,278 32

Increase of means in 1867-68,

\$759,091 40

THE NET DEBT OF THE CITY.

Total <i>funded</i> and <i>unfunded</i> Debt of the City of	
Boston, April 30, 1868,	\$14,146,900 65
Total means on hand for paying off the same, April	
30, 1868,	5,199,369 72
<i>Net</i> debt April 30, 1868,	<u>\$8,947,530 93</u>

While the *gross* debt has increased \$1,125,437.50 since April 30, 1867, the *net* debt, however, has increased but \$366,346.10; the means for its redemption being in excess of those April 30, 1867, \$759,091.40.

NEW PUBLIC BUILDINGS.

The following are descriptions of the buildings which have been erected, and of those the construction of which was commenced during the past year, under the direction of the COMMITTEE ON PUBLIC BUILDINGS and the general superintendence of JAMES C. TUCKER, Superintendent of Public Buildings, with the exception of the City Hospital Out-Patient Building:

RICHMOND STREET SCHOOL-HOUSE. — The Richmond Street School-house is situated in the immediate vicinity of the Hancock School-house on Richmond Street. The building consists of a basement, with four stories, including the French Roof. It has a front of eighty-three feet, a depth of sixty-four feet six inches, and a height of sixty feet to top of upper cornice of roof from yard level. It is constructed of brick with granite trimmings,—the entire principal doorway with Ionic pilasters on either side, being of the latter material; and also that portion of basement which is above ground is of the same. Two moulded granite belts cross the front of the building, between first and second story windows. The centre portion of building is slightly recessed in front and rear,

and the corners of projections are strengthened by quoins of brick. The basement story contains three large play-rooms and one committee room, the latter finished off. Four furnaces are located in the centre of building, opening into the hall; water closets are situated at either end of basement hall; the furnace pipes, which are of cast-iron, are carried up through the staircase halls to roof; by which means, the halls are sufficiently heated. Each of the three floors devoted to school-rooms is arranged according to the most approved plan, for four rooms, with staircase hall and clothes-rooms in the centre part of building, extending from front to rear; each of these school-rooms is twenty-eight by thirty feet, and has in connection with it a clothes-room four feet nine inches by fifteen feet, through which the children pass from the halls into the school-rooms; a sink is placed near each school-room door, in the main halls; the rooms in this house are occupied for Grammar and Primary Schools. Over both wings in the French roof story is a large exhibition hall, thirty-two feet six inches by sixty feet, extending from front to rear of building, with staircase hall between. The two staircases in front and rear of main hall of this building are five feet in width from basement to roof story, and are amply sufficient for ingress and egress in all emergencies. The floor of main hall in first story is covered with marble tiling; inside finish is all of pine, painted and grained. The rooms are heated by registers in the floors connected with furnaces in cellar; the ventilation is quite satisfactory. In general, it may be said that this building answers the purposes for which it was erected in a very satisfactory degree, being second to none in point of utility and good construction. A handsome iron fence extends the whole length of yard on Richmond Street, and returns round the yard on Richmond Place, extending also part way across the rear; in the rear, a brick wall nearly fifty feet in length separates the iron fence into two parts. The yards are entered by gates from Wesley Place, Hancock School-house yard and Rich-

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mond Street. Two blocks of privies are located in the yard on the east side of building. They are erected with the most improved cesspool vaults beneath them, in connection with the most adequate system of drainage. Architects, Messrs. G. J. F. BRYANT and L. P. ROGERS. Contractors who erected the building, WILLIAM SAYWARD and AUGUSTUS LOTHROP. Cost of building, \$57,723.27; furniture, \$2,253.72; total, \$59,976.99.

NORCROSS GRAMMAR SCHOOL-HOUSE. — The Norcross Grammar School-house is located at the corner of D and Fifth streets, South Boston, and was erected in 1867. The lot on which the building stands has a frontage on D Street of one hundred and fifteen feet, and on Fifth Street of one hundred and five feet. The body of the house is ninety feet four inches long, by sixty-one feet eight inches wide. From the middle of the two longer sides are projections from the body of the house, each measuring seven feet four inches, by thirty-four feet. Through the centre of the projections are the entrances to the house. The principal entrance is on the D Street side. The building is three stories high, exclusive of basement and attic. In each of the three principal stories of the body of the building are four school-rooms, each twenty-nine feet by thirty-two feet, and twelve feet six inches high, and a hall extending across the building from front to rear twenty-two feet wide, within which are the cloak-rooms and stair-cases. In the angles of the projections are teachers' closets, six feet six inches by ten feet, communicating with each school-room. In the attic story, the entire space within the Mansard roof of the body of the building is devoted to an exhibition and assembly hall, eighty feet by fifty-one feet, and sixteen feet high. In the projections at the sides of the hall are the stair-cases and closets for apparatus, etc. In the basement is a large committee room, the heating apparatus and fuel room, two large play-rooms for scholars, janitor's room and teachers' water-closets. The building is heated by steam, and ample

means have been provided for thorough ventilation and the supply of fresh air. The interior of the building is finished throughout with ash wood. The exterior walls are faced with pressed bricks. The trimmings of the doors and windows and base and string courses are of Concord granite. The walls are covered with a Mansard roof, with wooden cornice and copper gutters. In the rear of the yard are the scholars' privies, which are approached from the rear entrance by a screened and covered passage. The building was erected from the designs of Mr. GEO. ROPES, Jr., architect, and several new features have been introduced, as the heating by steam, appliances for ventilation, teachers' closets, and the arrangement of the windows at the staircase landings, which, instead of being cut by the half-way landings of the staircases, show their full height between the landings, so that their full lighting power is cast into the halls and corridors which they are designed to light. The contractors who performed the work were WILLIAM SAYWARD, mason, and MORRISON & SHAW, carpenters. Cost of land, \$5,269.86; building, \$73,717.29; furniture, \$4,658.62; total, \$83,645.77. •

ENGINE HOUSE AND WARD ROOM, WARD 12.—Among the buildings erected for city purposes during the past year, not the least striking in appearance and convenience of plan, is the structure on corner of Dorchester and Fourth streets which is devoted to the uses of an Engine House and tenement for Firemen, a large Ward Room for Ward 12, two halls for various purposes, and two Primary School-rooms for the district in which the building is located. It measures on the plan about 52 feet by 76 feet, and comprises two stories and a French roof above ground, and a basement 7 feet clear height, partly above ground. It is divided in two parts lengthwise, from basement to top of second story, by a brick wall; the first story on Fourth Street side, is occupied by a Ward Room, with the exception of a space at rear end for staircases up and down; the main entrance to this room is from Dorchester Street; the room

measures about 25 feet by 65 feet, and 13 feet clear height. Directly over it is a hall of the same dimensions 12 feet high and a small room; and a small room, 8 feet by 10 feet, over stairs in the rear opens into it. The French roof contains a large assembly room, about 46 feet by 50 feet, 11 feet high, and two rooms of sufficient size to be used as Primary School-rooms, if the city so elects; a hose tower also occupies part of the space of this story, continuing up through the roof, upon which it opens by a door and windows. The first and second stories on the side of the building farthest from Fourth Street are used by the Fire Department for the accommodation of a Steam Fire-Engine, with stable in rear for four horses; and over this, with staircases connecting, a tenement for the engineer and firemen, of parlor, three bed-rooms, bath room, water closet and various other closets; one of these rooms is lighted by a skylight; back of these apartments and over the stable is a hay-loft. The exterior is built of brick with granite trimmings; above the French roof, on the centre of the Dorchester Street front, rises a small but handsome tower surmounted by a vane and the points of the compass, which add much to the fine appearance of the building; the face of the tower is recessed from the main corners of the building, and these are strongly marked by granite quoins in the first story; there is also a small projection on rear end facing Fourth Street, in which is a granite doorway and steps inside to the level of the first story; this is also strengthened by granite quoins, above which is a belt of the same material extending around the Fourth and Dorchester streets façades; the whole is surmounted by a handsome French roof, with well grouped luthern windows on the two corners at the Dorchester Street end. An elegant iron railing extends around the upper line of the roof on Fourth and Dorchester streets. This building was erected from designs by the architects, Messrs. G. J. F. BRYANT and L. P. ROGERS, by Messrs. MORTON & CHESLEY, contractors. Cost of land, \$7,350.30; building, \$31,368.36; total, \$38,718.66.

CITY HOSPITAL OUT-PATIENT BUILDING. — In June 1867, the City Council appropriated \$16,000 for the erection of a building for out-patients in connection with the porter's lodge, and in July, the foundations of the Lodge being found in such condition that it was deemed unsafe to build, in connection therewith, an appropriation of \$1,200 was made to take down and rebuild the same; the total amount being \$17,200. The building is now completed; and, in addition to the accommodation of out-patients, it will prove convenient for coroners' inquests, funerals, etc. This building is one story high, with a Mansard roof, and is one hundred and five feet long by thirty-three broad. It is built of brick, trimmed with granite. It has a cemented and arched cellar under the whole structure. It is finished entirely in chestnut, being panelled up about three feet from the floor. The latter is of hard pine. There is no paint about the building. It contains the following apartments: the porter's room, or lodge, thirteen feet by nineteen, with a vestibule ten and one-half by twelve and one-half feet. Through this room is the only entrance to the hospital, other than by carriages. It is entered by large glass doors, opening on to the street; and through it, and under the porter's eye, must pass every person going in or out of the building. Here is kept a list of all patients, and in what wards they are to be found. By a crank worked in this room, the carriage gates are opened with ease, and without stepping out of doors. In the reception of night accidents, this is found to be a great convenience. A lamp, sign and night-bell on the street direct the inquirer at night; and, within the grounds, a red lantern directs him to the door of the accident ward. Over the porter's room, and an adjoining one for his private use, are four chambers, to be occupied by himself and wife. The whole building is heated by furnace, and supplied with wash-bowls, sinks and water closets. Passing straight on from the porter's room, we enter a corridor six feet wide by twenty-three long. The first door on the left

opens into a room twelve feet by eighteen, furnished with settees, to be used as a waiting-room for those who come to be examined by the Admitting Physician. From this opens his private room, for examination, eleven and a half by eighteen feet. At the bottom of the entry, we find a large door leading into a general out-patients' waiting-room, twenty-four and a half by thirty feet. This large room is arched up into the Mansard roof, and is eighteen feet high. Large folding doors connect this with another room of equal dimensions, for examination and clinical instruction. This is furnished with desks, water fixtures, gas, tables, cupboards for solutions, collyria, etc., and a cabinet of wax models of the diseased eye. On three days in the week, these rooms are occupied by the ophthalmic surgeon; and, on the alternate days, by the physician to out-patients. These two larger rooms, thrown into one by folding doors, make an apartment forty-three by thirty feet, well adapted for clinical instruction to a large class of students, or for lecture rooms; and equally well adapted for coroners' inquests and funerals. Beyond these rooms is still a third, or physician's private room, twelve and a half by eighteen feet, arranged with a lounge, etc., for vaginal examinations, and with close shutters for the ophthalmoscope. A private door for the officers opens from this end of the building into the hospital yard. The peculiarities of this new pavilion for out-patients are its plain and solid character, the large size of the rooms, and, from the fact of there being no attic story, the height and airiness of the apartments. It was designed by L. A. CUTLER, Superintendent of the Hospital, and constructed by the contractors, WILLIAM M. RUMERY & Co., masons, and ISAAC C. TROWBRIDGE, carpenter: cost, \$17,196.50.

HOSE HOUSE No. 1. The new accommodations for Hose 1 have been completed upon a lot admirably suited to the purpose, from the fact of its being of sufficient width to admit of a side entrance to the stable, which is in the rear of the hose-

carriage house, an important point also as regards the admission of light and air to the building, its whole depth. The original lot was insufficient for carrying out the building in a satisfactory manner, and additional land was obtained in the rear, which renders the site one of the best in the city. The building is of brick, ornamented with granite dressings, and surmounted with a Mansard roof. It consists of a basement, — principal floor for hose-carriage and stable, second story for parlor, chambers, bath-room and hay-loft, and an upper story left unfinished for storage, etc. A hose tower, some sixty-five feet in height, extends upward from the basement, for drying and oiling the long lines of hose after use. In the basement is a trough of about an equal length, for washing the hose. An air-tight cemented brick cistern or manure pit, with ventilator extending to the roof, occupies the basement under the stable. The principal story is finished throughout with varnished matched sheathing. The floor of matched hard-wood plank. The stable is fitted with all the most modern appliances in the way of hay racks, mangers, etc., for the comfort of its tenant. A ventilator, three feet square, extends from the ceiling to the roof, insuring a thorough change of air at all times. The second story contains a spacious parlor for the use of the hosemen, three well-lighted chambers, together with bowls, water closet, bathing room and every convenience. The building has been designed upon the most approved plan, with a special regard to the comfort and convenience of its occupants, and to the effectiveness and despatch so indispensable in manipulating the varied paraphernalia at a sudden alarm of fire. Thus far, every requirement has been found to have been anticipated. Architect, WILLIAM G. PRESTON, and the contractors for the building were Messrs. MORTON & CHESLEY. Cost of land, \$4,300; building, \$18,246.46; furniture, \$55; total, \$22,601.46.

WELLS GRAMMAR SCHOOL-HOUSE.—A new building is now being built on the site of the old one, corner of Blossom and McLean

streets, enlarged by the purchase of two adjoining houses. The outside walls are up, and the roof on. The former building on the site of the present one covered 2,787 square feet of land; the new building covers 5,878 square feet above the belting and foundation courses, and is therefore more than twice as large as the former. It is three stories in height, each twelve and one-half feet, having besides a roof story sixteen feet in height, and a basement story nearly all out of ground and nine feet in height. It measures ninety feet four inches in length, fifty-nine feet eight inches in width, above the basement, with projections at the front and rear, each thirty-three feet four inches by seven feet four inches, exclusive of all projections of corner and other piers. The basement story contains a janitor's room, a large fuel room, a fire-proof room for the steam boilers, a dressing-room with water closet for teachers, a separate room and water closet for the master, and three continuous rooms appropriated to the children for play-rooms, each room being twenty-eight by thirty-two feet, and connected by arches to each other. The first story has two school-rooms, each twenty-eight by thirty-two feet, and each school-room has, opening from it, a teacher's room, six and one-half feet by ten feet; connected with the entry and school-room is the clothes-room, five feet by eighteen feet, one to each school-room; on the opposite side, the rooms originally appropriated to school-rooms have been appropriated as a ward room, which is in one room fifty-seven feet long by twenty-eight feet wide, having a warden and clerk's room opening from it, and also a room for the School Committee. The entrance to the ward room is by a side door, and the room is entirely cut off from the school-house by brick walls. The entrance to the school-house and School Committee room is by a central doorway, from Blossom Street, only one step from the sidewalk to the porch and vestibule leading from it, and from thence by a short flight of stairs to the main entrance hall and stair-cases. There is also a rear entrance, directly opposite to the main front entrance, and of the same liberal character and

arrangement. This entrance communicates by an inclosed and covered corridor in the yard with an outer yard and gate entrance on McLean Street, and by doors to the privies, so that there is no exposure in proceeding from the house to them. The stairway in the large hall is of the same general style in each story, and is inclosed by brick walls on each side, and is in two flights to each story, having broad landing platforms at each flight; the stairs are of easy rise and proportional tread, well lighted, and built strong, with no possible chance for accidents, every possible known contingency having been studied and provided against. The second and third stories are each provided with four school-rooms, each room having a teacher's room and a clothes room; each clothes room is connected with the central hall and school-room, and one of the teachers' rooms also, so that the master of the school can be approached without having necessarily to enter the school-room; this provision is also made for one teacher's room on the first story, it being constructed that it may be approached directly from the inner vestibule. The fourth story contains the exhibition hall, which is one clear grand room fifty and one-half by eighty-seven and one-half feet, sixteen feet in height, with upright sides, and perfectly lighted. This room is approached by the main flight of stairs, on each side of the room, and has in connection on each side two large anterooms and closets. The inside of each room is fitted with inside blinds and moulded back linings, and the walls between the windows are prepared with slated blackboards. The entire inside finish of the building for doors, windows, wall lining, etc., is of soft brown ash, with southern hard pine for upper floors and platforms, all in gauged widths, and North River stone tiles and border pieces for the flooring over the fire-proof boiler room. All partitions are of solid brick work. The exterior is built with solid brick walls, faced with pressed bricks, ornamented with underpinning and basement courses of Rockport granite, and window heads, belts, and slope stones or caps to buttresses of

Concord granite. The openings are all arched, and recessed, and of easy proportion. The several façades have projections terminating in gothic pediments, above the French roof, which, together with the roof openings and ornaments, presents to the eye of the observer a building marked with good taste and proportions. Indeed, it is said of this building it presents a very handsome appearance, and is as decidedly architectural in proportion and adornment as any of the school-houses in Boston; and shows a study on the part of the architects to beautify it effectively, but not expensively, which they have done in a very creditable manner. The architects were Messrs. JOSEPH R. RICHARDS and WILLIAM S. PARK, contractors for building, S. J. & G. TUTTLE, masons, and B. H. FLANDERS, carpenter. This building will be ready for occupancy the latter part of this year.

CENTRAL BUREAU OF CHARITIES.—The buildings for the Bureau, now in process of construction by the City of Boston, occupy the lot of land on the easterly side of Chardon Street, between Hawkins and Adams streets, having frontage upon each of the three thoroughfares, with their rear upon a court-yard opening on Adams Street, and connected with Chardon Street by a drive-way twenty feet wide between the buildings. Light and air are thus afforded entirely around the basements of each, and a portion of the passage being arched over, means of communication are obtained in the stories above. The larger building, designed for the use of the overseers of the poor and various charitable institutions, is to be three stories in height besides basement. Entering from Hawkins Street, the vestibule opens into a staircase hall fifteen feet wide, from which a corridor extends to the easterly side of building. At the left of the entrance is a suite of three rooms for the Overseers of the Poor; and connected with their business room at the rear of staircase is a fire-proof room for documents. On the right are a visitors' parlor, a hall for applicants, and on either side of corridor a suite of three rooms for two societies. The

second story is similarly subdivided, containing eleven rooms for societies, besides fire-proof and dressing rooms. The principal staircase continues to the third story, in which are an audience hall thirty-two by fifty-one feet with anterooms, besides other rooms which may be given to associations or be used in connection with the Temporary Home. A mezzanine story in the rear of hall affords additional rooms for similar purposes. In the basement are a dispensary with its waiting and work rooms, store rooms for groceries, clothing, etc., janitor's rooms and water closets. The smaller building for the Temporary Home has its principal entrance on Chardon Street, and is to be four stories above the basement in height. The first story gives offices, janitor's room, dining room for applicants, kitchen and store room, and family dining room. In the second story are bedrooms for patients and for the family, matron's parlor, children's play-room, bath and dressing room, linen and store closets. The stories above are divided into bedrooms and large sleeping wards, each story having dressing and bath rooms and store closets. The basement contains three rooms for laundry purposes, and one for bath and dressing room; the remainder being given to the steam heating apparatus. The Temporary Home is to be heated by direct radiation, the other building by hot air from radiating surface in the basement connected with the same apparatus, and forming a part of the means of ventilation. In this building, each room has an open fireplace, and every room in both is provided with separate ventilating flues. Fresh air is supplied by ventiducts opening from each side of and extending entirely across the buildings. The exterior and the principal partition walls are of brick, and the façades upon the streets are to be finished in pressed brick, with granite dressings. The porticos at the main entrances are of granite; the staircase hall and corridors are to be finished and wainscoted in ash, and the remainder of interior in pine. The outline of the structure is irregular both in plan and elevation; the one conforming in a

measure with the direction of the different streets, at the same time preserving a simplicity of internal arrangement, and the skyline is broken by varying heights of roofs, and by a tower on the Chardon Street façade. The prosecution of the work is in accordance with the designs of JOHN H. STURGIS and CHARLES BRIGHAM, architects. Contracts were awarded to AUGUSTUS LOTHROP, mason, and JOHN WARREN, carpenter. The foundation was commenced in October 1867; and it is expected that the buildings will be completed ready for occupancy in the autumn of this year.

PUBLIC WORKS.

CHESTNUT HILL RESERVOIR. — The work on the Chestnut Hill Reservoir was pressed with all possible vigor during the past year, and as large a force employed as could work to advantage. The average number of men employed was about five hundred and sixty; the largest number in any one month being seven hundred and fifty-five in August. The number of teams (two horses and two carts) has been increased from forty-nine, in May 1867, to sixty-five, the present number. In the upper section (Lawrence Meadow), the bank is very nearly completed, and the drive-way in that section has been graded, and covered with broken stone and gravel. Work on the intermediate Gate-House has commenced, and the foundations are all laid. The work to be done on this section, to make it ready to receive the water, can be easily done before another winter. Since May 1867, there has been about 4,000 lineal feet of bank built, and over 5,000 feet of slope-wall laid. There remains, in both sections of the Reservoir, about 4,300 feet of bank yet to be built, 1,000 feet of which will be very heavy, — from twenty-five to forty feet in height. The retaining wall, containing 2,380 cubic yards of stone, has been completed, and the filling in the rear for the drive-way nearly finished. Other parts of the drive-

way have been graded and ballasted, and a portion graded and partially ballasted, amounting in all to 5,450 feet graded, and about 4,700 feet ballasted. A very important and costly part of the work done during the year was the building of a brick drain from the northerly side of the Lawrence Meadow to a point in the brook on Beacon Street, a few hundred feet east of Rockland Street. The total length of this drain is nearly 8,000 feet; and it varies in size from six feet four inches to two feet, interior diameter. This drain intercepts the surface drainage, which would otherwise flow into the Reservoir. A considerable portion of this drain is laid from fifteen to twenty feet below the surface and several hundred feet of it in solid ledge. It passes under the Conduit where the Conduit crosses Beacon Street; and, as the excavation at this point was in solid rock, the utmost care was requisite to avoid injury to the Conduit by blasting. This important and expensive work, which occupied a large force from May to December, being underground makes no visible show of progress in the work. The new portion of Beacon Street has been graded and temporarily fenced, and is open to public travel. About four hundred feet of the Conduit, in the vicinity of the intermediate Gate-House, has been removed, and is to be rebuilt upon a masonry foundation carried down to solid ledge. The water is conducted around this gap in a wooden flume, so constructed that it may be taken apart and saved to be used in a similar emergency, should it ever arise. During the winter months, the teams have nearly all been employed in removing the muck and surplus earth from the Lawrence Meadow. The total amount removed was not far from 45,000 cubic yards; and there remains about 40,000 cubic yards. Contracts have been made by the Cochituate Water Board for the granite to be used in the construction of the Gate-Houses, and that for the intermediate one is nearly all delivered. A contract has also been made by said Board for the forty-eight-inch pipe, about 7,400 feet in length, to connect the Reser-

voir with the present mains in Brookline. N. HENRY CRAFTS, City Engineer, is the Engineer in Chief of this large and important undertaking, and ALBERT STANWOOD the Superintendent of the work, — which is all prosecuted under the direction of the COCHITUATE WATER BOARD. Amount expended on the construction of the Reservoir, to April 30, 1868, including land for the same, \$826,008.27; on the drive-way around the Reservoir, \$85,062.54.

FORT HILL IMPROVEMENT. — No progress has been made in the removal of "FORT HILL" during the past year (with the exception of the completion of the grading of Oliver and Belmont streets), as no available place has been found of sufficient capacity where the earth could be deposited, so that the work of removal could be continued uninterruptedly. It is expected, however, that the work will soon be carried forward to completion, as several contemplated improvements will require a large amount of earth for filling purposes. The widening and grading of Oliver and Belmont streets have been completed during the past year, and it only remains for the city to pave those streets and lay the sidewalks before the assessments can be levied upon the abutters to pay the whole expense of widening and grading the streets, — the cost of paving and building the sewers to be paid by the city. A Resolve was passed, January 5, 1867, to widen and grade Hamilton Street, but the work has not yet been commenced, for the reason above assigned: that no available place is yet provided for the depositing of the earth.

STREET WIDENINGS. — Devonshire Street was widened, between Milk and State streets, April 11, 1868, to a width, substantially, of forty-three feet; in some parts a little less, and in others more, as the lines of the estates would allow. As the new Post-Office is to be located in this street, between Milk and Water streets, it must necessarily become one of the most im-

portant thoroughfares in the city, and for this reason the widening has been made before the erection of the Post-Office, — the city obtaining the land for widening from the Post-Office site at the same price per foot as the United States government paid for it. The street will be nearly straight from Milk Street to State Street, which will be very desirable, both because it will place the new Post-Office, — which will no doubt be an edifice comparing favorably with any of our public buildings, — in view for a greater distance, but will also allow the assessment of a larger amount of betterments. It is intended that the Post-Office shall be set back from the line of Devonshire Street five feet, — the land in front belonging to the United States, but to be used as a part of the sidewalk; so that at the point where the street will be more likely to be crowded than at any other, there will be ample space, the sidewalk being from twelve to thirteen feet wide, and the street between the buildings forty-eight feet in width. The widening between Milk and Water streets has cost \$86,985; between Water and State streets, the cost is not positively known; but is estimated at \$313,000, — making the total cost \$399,985. No estimate has been made of the amount that can be assessed under the Betterment Law, but it is supposed to be very considerable.

Adams Street, running between Sudbury and Chardon streets, has been widened to forty-five feet in width, at a cost of \$30,621.34, and made an important thoroughfare. The widening of High Street to fifty feet has been continued at a cost of \$66,438.00; and the dwelling-houses thereon are fast being removed, and spacious granite warehouses erected upon their sites, which are principally occupied by those engaged in the shoe and leather trade.

MERIDIAN STREET BRIDGE. — The re-building of the Meridian Street bridge, across the channel between East Boston and Chelsea, commenced in the summer of 1866, was finished last year and opened to public travel, costing \$73,749.53.

ALBANY STREET BRIDGE. — The new bridge on Albany Street, over the Boston and Albany Railroad tracks, is a wrought-iron lattice bridge of improved design, both as regards appearance, and economy in construction. The abutments and the long wing walls, which it was necessary to build here, are of granite, the former of dimension, the latter of block stone, and contain together about 2,600 cubic yards of masonry. The clear span of the bridge over the tracks and between the abutments is seventy-three feet; the clear height between the top of the rails and the lowest point of the bridge is fifteen feet six inches, and the grade of Albany Street on the bridge is only twenty-two inches above that, or in other words the bridge floor is only twenty-two inches thick. The least allowable height above the rails is usually fixed either by law or precedent; and hence when the street to be carried over the bridge has to be graded up to it, as in most cases, every inch saved in the thickness of the floor is a saving of so many dollars in the total cost. Albany Street is fifty feet wide at the line of crossing the Railroad, which width is divided by the bridge trusses only into the two sidewalks and the roadway, leaving the latter unobstructed in its entire width of thirty-two feet. In order to make the iron floor-beams or cross-girders of this length, thirty-two feet, and yet not have the floor thicker than twenty-two inches, it was necessary to make them of a construction especially designed and adapted to the place, and hence, also, there is more iron under the flooring, covered up from sight, than above it and visible. The total weight of wrought-iron in the bridge is forty-seven tons. In appropriateness and simplicity of design, in strength and in durability, it is believed that this bridge is unsurpassed by any in the city, and it has already markedly improved the general character and valuation of the adjacent territory. The old wooden bridge was removed, and the new abutments were commenced, in July 1867, the bridge proper in October of the same year, and the latter was completed February 15, 1868. The grading, paving, etc., took further

time, so that the bridge was not open for travel till about May 1. The contractors for the stone work were Messrs. CLAPP & BALLOU, and for the iron bridge, Messrs. McKAY & ALDUS. The design, plans and specifications for the stone work were made by N. HENRY CRAFTS, City Engineer, and for the iron bridge by CLEMENS HERSCHEL, Civil Engineer, under whose charge it was also constructed in the shop and erected in place. Cost of bridge and stone abutments and retaining walls, \$65,-973.22.

PUBLIC GARDEN BRIDGE. — In the original plan for laying out the Public Garden, it was intended that there should be a bridge over the pond on line of Commonwealth Avenue, and then to continue that thoroughfare through the garden to Charles Street and across the Common, at least for pedestrians. In accordance with this intention, the City Council appointed a joint special committee, spring of '66, on the subject, who advertised, May 2, "for plans and estimates for the construction of a bridge of wood, iron or stone." In answer to this somewhat open and indefinite request, some fifteen or more designs were presented, all differing from each other. Six of them, including the one accepted, were by the designers of this latter plan. To come to a decision, the Committee decided that the bridge should be up high enough to allow skaters to pass under, that the paths along the edges of the pond should not be closed up, that the bridge should be of iron and stone, and finally cost as little as possible, though fulfilling the above conditions. The plan built from was the one that came up to the above-mentioned requirements at the least cost, and was, therefore, adopted. To have made the bridge in one span over the pond would have made a lighter looking (though not an actually lighter) and a handsomer bridge; but, the other conditions remaining the same, it would have cost more than the City Government was willing to expend. The plan as originally proposed included

the four flights of steps that were added this year, and it was thought, at the time, that they could be built, as well as the rest, with the appropriation first asked for and granted. When, however, the several bids for the various kinds of labor entering into the whole work were added up, they exceeded the amount appropriated by about \$2,000, just the cost of the four flights of steps. The Common Council having refused to grant this additional \$2,000, and rather than make cheaper kind of work of the whole, these steps were left off by vote of the Committee, and the rest built as intended, and this for the first appropriated sum of \$15,000, everything included, from the drawing of the plans to the last coat of paint on the bridge. This year the steps have been added (appropriation passed last year) and the grounds further graded and sodded. The bridge is one hundred feet long and fifteen feet wide (it was designed to be ten feet wide, but this the Committee changed) and is a chain suspension bridge, the piers and abutments being of Quincy and Concord granite. It was opened Saturday, June 1, '67, and by actual count and calculation it was estimated that more than twenty thousand people passed over the next day. Fully that number use it now on any pleasant holiday, while the ordinary daily travel over the same from and to the West End is in itself large enough to demonstrate the utility of building it. The bridge was designed and its construction superintended by CLEMENS HERSCHEL, Civil Engineer, and WILLIAM G. PRESTON, Architect. Cost of the bridge, including the steps and grading of the approaches to the same, \$19,000.

STONY BROOK SEWER. — In 1866, the City of Roxbury commenced to enclose the channel of Stony Brook, below Orange Street, and convert it into a sewer. A new channel was constructed from Tremont Street to the full basin at Parker Street, and the work performed by contract, which was completed at the close of 1867. This portion is a double arch of stone twenty

feet wide and eight feet high, (and capable of discharging four hundred cubic feet per second, which is the maximum flow of the brook.) The upper part is now under contract, and will be finished as soon as the state of the water will permit, and is about eighteen feet in width, with upright stone walls covered with plank; the city own a strip, however, twenty-four feet wide from Orange to Culvert street; forty feet wide through Culvert Street, and fifty feet wide from Tremont to Parker Street.

The Auditor of Accounts congratulates the City Council on the prosperous condition of the city, and the favorable state of its finances herewith presented; and with enlarged territory, increased population and wealth, may she enjoy more importance, in a commercial and national point of view, at home and abroad, than heretofore.

The City and County expenditures and revenue, and the debt statements, are given in detail under their appropriate heads; and in the appendix may be found interesting statistical and other information, together with the annual report of F. U. TRACY, City and County Treasurer, and the final report of JOSEPH W. DUDLEY, as Treasurer of the City of Roxbury.

Respectfully submitted.

ALFRED T. TURNER,

Auditor of Accounts.

APPROPRIATIONS AND PAYMENTS.

CITY AND COUNTY.

1867-68.

Statement in brief of the GENERAL and SPECIAL APPROPRIATIONS made by the City Council to meet the Expenditures of the CITY OF BOSTON and the COUNTY OF SUFFOLK, for the financial year which began with the first day of May, 1867, and ended with the last day of April, 1868, with the revenue added to those appropriations as authorized by ordinance; also, balances from 1866-67, and the balances of unexpended appropriations of Roxbury added to corresponding appropriations of the City of Boston by order of the City Council, January 17, 1868; also of the payments by Drafts made by the Mayor and other authority on the Treasurer against said Appropriations, by which is shown the result of the year, with the balance carried to the Sinking Fund for the redemption of the Debt of the City.

The excess of Expenditures over the Appropriations in some cases was met by Transfers from the Reserved Fund and other Appropriations, duly authorized by the City Council, and in other cases by authorized Loans.

OBJECT OF APPROPRIATIONS.	General appropriations, including Roxbury balances, and those of 1866 & '67 and Revenue.	Actual Payments.
CITY OF BOSTON.		
Adams School House.....	\$12 000 00	\$11,659 27
Advertising.....	4,000 00	3,121 77
Annuities.....	1,200 00	980 16
Albany Street Bridge.....	72,000 00	See sub. appro.
Armories.....	16,000 00	12,439 97
Bells and Clocks.....	2,000 00	1,802 95
Boston Harbor.....	9,800 00	4,505 55
Carried forward.....	\$116,500 00	\$84,459 87

OBJECT OF APPROPRIATIONS.	General Appropriations, etc.	Actual Payments.
<i>Brought forward</i>	\$116,500 00	\$84,459 87
Bridges.....	14,000 00	13,086 54
Cemeteries.....	7,700 00	7,860 80
City Debt.....	400,000 00	944,200 00
City Hospital.....	92,050 00	91,947 25
Common, etc.....	50,050 00	54,024 90
Engineer's Department.....	20,000 00	21,081 48
External Health Department.....	7,500 00	5,056 07
Fire Alarms.....	19,500 00	23,998 87
Fire Department.....	166,878 20	180,218 46
Harbor Dredging.....	21,768 48	11,820 08
Internal Health Department.....	233,772 61	248,717 18
Interest and Premium.....	936,656 12	762,032 80
Incidental Expenses.....	77,805 69	81,792 24
Lamps.....	255,567 17	237,272 10
Markets.....	8,200 00	7,747 66
Meridian Street Bridge.....	36,202 50	37,952 03
Militia Bounty.....	30,022 00	46,069 50
Mount Hope Cemetery.....	27,682 52	See sub. appro.
New Lunatic Hospital.....	114,428 03	See sub. appro.
Old Claims.....	1,500 00	262 03
Overseers of the Poor.....	51,300 00	49,800 00
Paving, etc.....	252,348 39	270,361 11
Police.....	484,187 96	438,944 66
Public Bathing.....	20,000 00	23,653 77
Public Buildings.....	56,726 82	75,796 72
PUBLIC INSTITUTIONS, viz:		
House of Industry.....	118,398 65	118,042 11
House of Correction.....	78,000 00	70,765 76
Lunatic Hospital.....	56,500 00	54,863 23
Steamboat "Henry Morrison".....	13,000 00	12,453 16
Pauper Expenses.....	12,000 00	11,009 35
General Expenses at City Office.....	6,000 00	5,527 56
—		
Public Lands.....	12,102 00	9,098 08
Public Library.....	46,766 11	50,766 11
Printing and Stationery.....	30,000 00	18,183 05
Reserved Fund.....	250,000 00	See transfers.
Salaries.....	102,161 67	98,069 58
SCHOOLS AND SCHOOL-HOUSES, viz:		
High and Grammar School Instructors.....	382,654 11	372,597 68
Grammar Schools, Public Buildings.....	88,022 76	95,218 44
Grammar Schools, School Committee.....	85,900 00	29,812 07
Salaries Officers School Committee.....	12,500 00	12,579 08
Primary School Instructors.....	178,750 00	176,018 22
Primary Schools, Public Buildings.....	70,030 00	71,927 41
Primary Schools, School Committee.....	13,679 59	14,563 51
—		
Sealers of Weights and Measures.....	6,800 00	6,322 33
Sewers and Drains.....	51,564 71	41,055 53
State Tax.....	1,700,000 00	1,694,150 00
Stony Brook Sewer.....	23,688 67	See sub. appro.
War Expenses.....	10,000 00	8,971 43
Water Works.....	179,000 00	148,462 79
Water Works, Interest and Premium.....	550,000 00	515,245 33
Widening Streets.....	227,261 16	327,989 19
Amount for City of Boston, balances from 1868-67 and revenue, including \$89,199.62 added to the several appropriations, being the balances of appropriations of the City of Roxbury, certified		
<i>Carried forward</i>	\$7,755,590 42	\$7,619,836 70

OBJECT OF APPROPRIATIONS.	General Appropriations. etc.	Actual Payments.
<i>Brought forward</i>	\$7,755,590 42	\$7,619,886 70
to the Auditor of Accounts by the Treasurer of Roxbury as remaining unexpended Jan. 6, 1868,	\$7,755,590 42	\$7,619,886 70
COUNTY OF SUFFOLK.		
Amount for the County of Suffolk.....	225,000 00	233,245 65
Total Appropriations, including revenue and additions for 1867-68, as follows:		
Original Appropriations for City and County.....	\$7,742,485 00	
Balances from 1866-7	127,888 42	
Revenue.....	21,567 88	
Balances of Roxbury Appropriations	89,199 62	
	7,980,590 42	7,853,082 85
SUBSEQUENT APPROPRIATIONS AND PAYMENTS.		
<i>Albany Street Bridge.</i>		
Payments		65,973 22
Balance carried to 1868-69		6,026 78
<i>Albany Street Damages.</i>		
Balance from 1866-67.....	26,527 74	
Payments.....		19,267 70
<i>Albany Street Grading.</i>		
Balance from 1866-67.....	36,896 36	
Payments		20,395 73
Balance carried to 1868-69		16,500 63
<i>Albany Street, south of Dover Street.</i>		
From Dedham Street Grading Loan.....	7,000 00	
Payments.....		6,985 63
<i>Apple Island.</i>		
Payment		3,750 00
<i>Back Bay and Surface Drainage.</i>		
Balance from 1866-67.....	43,232 15	
Balance carried to 1868-69		43,232 15
<i>Central Charity Bureau.</i>		
Balance from 1866-67	15,410 90	
Loan	110,000 00	
Payments		23,791 82
Balance carried to 1868-69		101,619 08
<i>Chestnut Hill Drive-way.</i>		
Balance from 1866-67.....	111,305 59	
Payments.....		71,368 13
Balance carried to 1868-69		39,937 46
<i>Chestnut Hill Reservoir.</i>		
Balance from 1866-67.....	85,116 38	
Loans	500,000 00	
Payments		451,124 65
Balance carried to 1868-69		88,991 73
<i>City Hospital Lodge.</i>		
Payments		17,196 50
<i>Dedham Street Grading.</i>		
Balance from 1866-67.....	18,174 67	
Payments...		16,152 78
Balance carried to 1868-69		2,021 89
<i>Carried forward</i>	\$8,884,254 21	\$8,842,418 28

APPROPRIATIONS AND PAYMENTS.

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OBJECT OF APPROPRIATIONS.	General Appropriations, etc.	Actual Payments.
<i>Brought forward</i>	\$8,884,254 21	\$8,842,418 23
<i>Devonshire Street.</i>		
Loan.....	100,000 00	
Payments.....		86,985 00
Balance carried to 1868-69.....		13,015 00
<i>Dover Street.</i>		
Balance from 1866-67.....	4,704 11	
Payments.....		3,885 00
Balance carried to 1868-69.....		819 11
<i>Engine House No. 1, and Ward Room, Ward 12.</i>		
Loans.....	38,000 00	
Payments.....		38,718 66
<i>Grammar School-House, East Boston.</i>		
Payment.....		13,500 00
<i>Grammar School-House, Ward 7.</i>		
Balance from 1866-67.....	60,000 00	
Loan.....	15,000 00	
Payments.....		78,375 91
<i>Hose House No. 1.</i>		
Balance from 1866-67.....	13,000 00	
Loan.....	7,000 00	
Payments.....		20,601 46
<i>Harrison Avenue Flats.</i>		
Loan.....	65,000 00	
Payments.....		64,231 50
<i>Hamilton Street.</i>		
Payments.....		11,963 70
<i>Mount Hope Cemetery.</i>		
Payments.....		25,848 63
Balance carried to 1868-69.....		1,833 89
<i>New Lunatic Hospital.</i>		
Payments.....		4,398 11
Balance carried to 1868-69.....		110,129 92
<i>Oliver Street.</i>		
Revenue.....	29,898 20	
Paid Treasurer, due 1866-67.....		22,912 24
Payments.....		142,224 70
Advanced by Treasurer.....	185,248 74	
<i>People's Ferry Drops.</i>		
Balance from 1866-67.....	16,991 55	
Payments.....		26,372 51
<i>Primary School-House, Charter Street.</i>		
Loan.....	28,000 00	
Payment.....		475 00
Balance carried to 1868-69.....		27,525 00
<i>Primary School-House, Thacher Street.</i>		
Payments.....		3,612 16
<i>Roxbury Debt.</i>		
Payment.....		150 00
<i>School-House, Richmond Street.</i>		
Balance from 1866-67.....	17,785 48	
Payments.....		17,762 42
<i>Soldiers' Relief.</i>		
Balance from 1866-67.....	6,592 40	
Received from State of Massachusetts.....	205,000 00	
<i>Carried forward</i>	\$9,626,464 64	\$9,557,658 15

APPROPRIATIONS AND PAYMENTS.

OBJECT OF APPROPRIATIONS.	General Appropriations, etc.	Actual Payments.
<i>Brought forward</i>	\$9,626,464 64	\$9,557,658 15
Balance of Roxbury Appropriation.....	574 54	
Payments.....		109,179 79
Balance carried to 1868-69.....		102,987 15
<i>Soldiers' and Sailors' Monument on Boston Common.</i>		
Balance from 1866-67.....	27,453 52	
Payments.....		3,779 55
Balance carried to 1868-69.....		23,673 97
<i>Station House, Ward 18.</i>		
Amount carried to 1868-69.....		8,000 00
<i>Station House, Ward 15.</i>		
Payment.....		650 00
Balance carried to 1868-69.....		7,850 00
<i>Stony Brook Sewer.</i>		
Payments.....		5,898 00
Balance carried to 1868-69.....		17,795 67
<i>Water Loan.</i>		
Payment.....		3,000 00
<i>West City Stables.</i>		
Payments.....		7,008 97
<i>Wells School-House.</i>		
Loans.....	106,000 00	
Payments.....		63,406 04
Balance carried to 1868-69.....		42,593 96
	\$9,760,492 70	\$9,963,476 25
<i>Deduct City Debt, Water Loan, and Roxbury City Debt, carried to Sinking Fund.....</i>	400,000 00	947,350 00
	<u>\$9,360,492 70</u>	<u>\$9,006,126 25</u>

Appropriations, Loans and Revenue as above, \$9,360,492 70

Payments as above, 9,006,126 25

Excess of Appropriations, etc., over payments
carried to Sinking Fund (see page 49), \$354,366 45

RECAPITULATION.

The following is a recapitulation of the above table, and shows the whole transactions of the year :

TOTAL RECEIPTS.

Appropriations, \$7,742,435 00
Permanent Loans, 969,000 00
Revenue credited and used under the following heads :

Carried forward, \$8,711,435 00

APPROPRIATIONS AND PAYMENTS.

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<i>Brought forward,</i>		\$8,711,435 00
Soldiers' Relief,	\$205,000 00	
Oliver Street,	29,893 20	
Mount Hope Cemetery,	13,009 88	
Public Library,	7,508 00	
City Hospital,	1,050 00	
		<hr/> 256,460 58
Balance of Roxbury Appropriations,		89,774 16
Advanced by Treasurer on authorized Loans not funded,		135,243 74
Balances of 1866-67, received from Treasurer (see page 44),		567,579 22
		<hr/> \$9,760,492 70
<i>Less</i> Amount appropriated for City Debt, which is accounted for in the statement of the "Committee on the Reduction of the City Debt."		400,000 00
		<hr/> \$9,360,492 70
<i>Less</i> Excess of Loans, etc., not used, but carried to 1868-69, as balances due from Treasurer, (See page 44,)		649,553 39
		<hr/> \$8,710,939 31
Total payments, as below,		8,356,572 86
Balance to Sinking Fund, as on page 42,		<hr/> \$354,366 45
		<hr/> <hr/>

TOTAL PAYMENTS.

On City of Boston account,	\$9,047,764 97
On County of Suffolk account,	233,245 65
	<hr/> \$9,281,010 62
<i>Add</i> amount paid the Treasurer, which he advanced on authorized Loans in 1866-67,	22,912 24
	<hr/> \$9,303,922 86
<i>Less</i> City, Water, and Roxbury Debt paid, carried to Sinking Fund,	947,350 00
	<hr/> \$8,356,572 86
	<hr/> <hr/>

The following are the BALANCES from 1866-67 paid by the Treasurer, during the financial year 1867-68, as specified in the preceding table, viz :

Chestnut Hill Drive-way,	\$111,305 59
Grammar School-house, Ward 7,	60,000 00
Back Bay and Surface drainage,	43,232 15
Albany Street grading,	36,896 36
Chestnut Hill Reservoir,	35,116 38
Widening Streets,	34,680 54
Unliquidated Street Claims,	32,580 62
War Expenses—Soldiers' and Sailors' Monument,	
Boston Common,	27,453 52
Albany Street damages,	26,527 74
Dedham Street grading,	25,174 67
Meridian Street Bridge,	19,202 50
School-house, Richmond Street,	17,785 43
People's Ferry Drops,	16,991 55
Central Charity Bureau,	15,410 90
New Lunatic Hospital,	14,428 03
Hose House No. 1,	13,000 00
Common,	9,000 00
Primary Schools, S. C.,	8,000 00
Soldiers' Relief,	6,592 40
Harbor Dredging,	5,463 48
Dover Street,	4,704 11
Mt. Hope Cemetery,	2,673 14
Public Library,	1,258 11
Public Lands,	102 00
Total,	<u><u>\$567,579 22</u></u>

The following BALANCES are the excess of receipts from loans, income and transfers obtained in 1867-68, and previous financial years, for special purposes by order of the City Council, over the payments on the accounts for which they were obtained, the

objects for which the appropriations were made not having been completed, and are carried forward to 1868-69.

Albany Street Bridge,	\$6,026 78
Albany Street Grading,	16,500 63
Back Bay and Surface Drainage,	43,232 15
Central Charity Bureau,	101,619 08
Chestnut Hill Drive-way,	39,987 46
Chestnut Hill Reservoir,	83,991 73
Dedham Street Grading,	2,021 89
Devonshire Street,	13,015 00
Dover Street,	819 11
Mount Hope Cemetery,	1,833 89
New Lunatic Hospital,	110,129 92
Primary School-house, Charter Street,	27,525 00
Soldiers' Relief,	102,987 15
Soldiers' and Sailors' Monument, Boston Common,	23,673 97
Stony Brook Sewer,	17,795 67
Station House, Ward 13,	8,000 00
Station House, Ward 15,	7,850 00
Wells School House,	42,593 96
Total,	<u>\$649,553 39</u>

The following are the TRANSFERS, referred to in the preceding table, from the RESERVED FUND :

To the appropriation of Widening Streets,	\$82,600 00
City Hospital Lodge,	17,200 00
Public Buildings,	17,100 00
Internal Health,	15,000 00
Fire Department,	14,000 00
Grammar School-house E.	
Boston,	14,000 00
Hamilton Street,	12,000 00
Paving,	10,000 00
Carried forward,	<u>\$181,900 00</u>

<i>Brought forward,</i>	\$181,900 00
To the appropriation of People's Ferry Drops,	9,300 00
Grammar Schools, Public	
Buildings,	9,200 00
West City Stables,	7,000 00
Public Lands,	6,000 00
Public Bathing,	5,000 00
Fire Alarms,	4,500 00
Primary Schools, Public	
Buildings,	4,250 00
Primary School - house,	
Thacher Street,	4,000 00
Common, etc.,	4,000 00
Public Library,	4,000 00
Apple Island,	3,750 00
Grammar School - house,	
Ward 7,	3,000 00
Meridian Street Bridge,	1,800 00
Engineering,	1,200 00
Primary Schools, School	
Committee,	900 00
Cemeteries,	200 00
	<hr/>
	\$250,000 00
	<hr/>

From the appropriation of INTEREST AND PREMIUM:

To the appropriation of Widening Streets,	\$18,128 03
Militia Bounty,	16,047 50
County of Suffolk,	8,245 65
Paving,	8,012 72
Incidental Expenses,	8,986 55
Engine House No. 1 and	
Ward Room, Ward 12,	718 66
Hose House No. 1,	601 46
	<hr/>
<i>Carried forward,</i>	\$55,740 57

APPROPRIATIONS AND PAYMENTS.

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<i>Brought forward,</i>	\$55,740 57
To the appropriation of Grammar School-house,	
Ward 7,	375 91
People's Ferry Drops,	80 96
Salaries Officers School	
Committee,	79 08
West City Stables,	8 97
	<hr/>
	\$56,285 49
	<hr/>

From the appropriation of POLICE:

To the appropriation of Station House, Ward 15,	\$8,500 00
Station House, Ward 18,	8,000 00
	<hr/>
	\$16,500 00
	<hr/>

From the appropriation of DEDHAM STREET GRADING:

To the appropriation of Albany Street south of	
Dover Street,	\$7,000 00
	<hr/>

ESTIMATED AND ACTUAL INCOME AND TAXES.

CITY AND COUNTY.

1867-68.

Statement, in brief, of the *Estimated* Income, including Taxes, of the CITY OF BOSTON and the COUNTY OF SUFFOLK, for the financial year 1867-68, with an account of the *actual* Income and Taxes received during that year, showing an excess from Income and Taxes, over the estimated amount, which has been carried to the Sinking Fund for the redemption of the debt of the city.

SOURCES OF REVENUE.	Estimated Income and Taxes.	Actual Income and Taxes.
CITY OF BOSTON.		
Armories	\$10,000 00	\$11,580 80
Chestnut Hill Reservoir .....	.....	942 65
City of Roxbury	*89,774 16	78,531 89
City Hospital	6,000 00	4,900 68
Common	1,200 00	1,212 50
Dog Fund .....	.....	7,536 00
Dover Street .....	.....	1,380 00
External Health	1,100 00	2,215 35
Fees	2,300 00	3,909 18
Fire Department	600 00	768 50
Fire Alarms	50 00	80 62
Grammar Schools, S. C. ....	.....	266 49
Hamilton Street .....	.....	26 20
Hay Scales,—fees .....	.....	977 19
Harbor Dredging	18,000 00	14,311 66
Instructors Grammar Schools ..	.....	472 60
Incidental Expenses .....	.....	148 35
Internal Health	25,100 00	41,102 55
Interest	75,000 00	175,929 81
Lamps .....	.....	12 00
Markets	950 00	514 00
Militia Bounty	30,000 00	46,070 30
Outstanding Taxes	100,000 00	218,275 41
Overseers of the Poor	10,500 00	16,425 81
Paving Department	5,000 00	4,083 56
Pedlers' Licenses .....	.....	766 00
Police Department	4,200 00	14,635 56
Public Buildings .....	.....	8,337 00
Public Institutions .....	.....	.....
House of Correction	10,000 00	47,242 15
<i>Carried forward</i>	\$389,774 16	\$697,649 79

* Amount of the balances of the Roxbury appropriations used by order of City Council.

SOURCES OF REVENUE.	Estimated Income and Taxes.	Actual Income and Taxes.
<i>Brought forward</i>	\$389,774 16	\$697,649 79
House of Industry.....	5,000 00	16,248 75
Lunatic Hospital.....	10,000 00	11,708 62
Pauper Expenses.....		649 12
Steamer H. Morrison.....		163 00
—		
Public Library.....	800 00	507 72
Primary Schools—S. C.....		5 00
Primary Schools—P. B.....		2,557 50
Rents.....	95,000 00	114,809 66
School Fund.....	7,000 00	9,722 96
Sealers Weights and Measures.....	3,250 00	3,521 38
Sewers and Drains.....	10,000 00	21,184 80
Station House, Ward 8.....		1,709 64
Taxes 1867.....	6,462,585 00	6,488,300 54
Taxes Corporation received from Commonwealth of Massachusetts.....	300,000 00	439,075 44
Tremont Street.....		3,760 00
Unclaimed Drafts.....	1,500 00	143 75
War Expenses.....		80 00
Water Works.....	507,850 00	550,896 71
Widening Streets.....		32,622 08
Total City of Boston.....	\$7,792,209 16	\$8,395,235 91
—		
COUNTY OF SUFFOLK.....	40,000 00	179,152 94
Total City and County.....	\$7,832,209 16	\$8,574,388 85
Actual Income and Taxes,		\$8,574,388 85
Estimated Income and Taxes,		7,832,209 16
Excess of Actual Income and Taxes,		\$742,179 69
Excess of Actual Income and Taxes, <i>as per state-</i> <i>ment given above,</i>		\$742,179 69
Excess of appropriations over actual payments, <i>as</i> <i>per statement on page 43,</i>		354,366 45
Total amount carried to Sinking Fund for the Redemption of the Debt of the City,		\$1,096,546 14

The above amount, \$1,096,546.14, resulting from the actual business of the year, belongs to the Sinking Fund, or *Committee on the Reduction of the City Debt*, and is placed at their disposal, in conformity with the requirements of the ninth and tenth sections of the Ordinance on Finance, Ordinances of 1863, pages 198 and 199.

This Ordinance requires that any excess of Income over the

original *estimated* Income, or any excess of appropriations (original or subsequent) over the *actual* payments, should be carried to the credit of the Committee on the Reduction of the City Debt, and be applied towards the extinction of the Debt, *and to no other purpose whatever.*

By the same Ordinance, it is provided that no money can be drawn for by the Mayor, or be paid by the Treasurer, unless the same has been previously appropriated by a special vote of the City Council; hence the necessity of applying to the Council for additional means, if from any cause an *Original Appropriation* falls short. The additional means thus asked for can only be furnished by an *authorized* transfer from some existing appropriation which can spare it, or by a *specific loan*. In this manner the City Council retain a *knowledge and control* of all the expenditures, as none can be made unless an appropriation for the same is expressly authorized by them.

CITY EXPENDITURES.

Statement in detail, under appropriate heads, of the Expenditures made on account of the CITY OF BOSTON, during the financial year 1867-68, by the several Departments, Boards, and Committees of the City Government, including the payments of interest on the debt of the city, and the redemption of the City Debt. Also, the amount paid the Commonwealth of Massachusetts for the City of Boston's proportion of the State Tax.

The year commencing with the first day of May, 1867, and ending with the last day of April, 1868.

Adams School-house.

For re-building out-buildings and a portion of the brick fence around said house:

Contractor,	\$11,271 00
Damages to an adjoining estate,	200 00
Plans and specifications,	124 00
Edge-stones and paving,	52 50
Printing specifications,	11 77

<i>Total for Adams School-house, as per item No. 1 of Treasurer's account,</i>	\$11,659 27
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Advertising, etc.

Newspapers, and for advertising in the same, per contract:

Five daily, one year,	\$2,447 90
One daily, to include October 17th,	262 87
Five weekly, three months,	234 35
Newspapers for the several offices, not chargeable to any special appropriation,	122 40

<i>Carried forward,</i>	\$3,067 52	\$11,659 27
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<i>Brought forward,</i>	\$3,067 52	\$11,659 27
<i>Advertising in Roxbury papers,</i>	54 25	

<i>Total for Advertising, etc., as per item No. 2 of Treasurer's account,</i>		3,121 77
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Albany Street Bridge.

Rebuilding the bridge over the track of the Boston & Albany Railroad, Albany Street. The new structure which takes the place of the wooden one is constructed of iron, and rests upon stone abutments. The bridge and abutments have been completed, but the approaches are not yet finished. The following are the payments under this head, viz:

<i>Contractors for removing old structure and for material and building abutments,</i>	\$48,532 99	
<i>Contractors for bridge,</i>	14,575 00	
<i>Superintending construction of abutments,</i>	976 00	
<i>Plans for bridge and superintending,</i>	900 00	
<i>Filling and labor,</i>	687 53	
<i>Iron, lumber, and small items,</i>	260 50	
<i>Printing specifications,</i>	41 20	

<i>Total for Albany Street Bridge as per item No. 3 of Treasurer's account,</i>		65,973 22
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Albany Street Damages.

Filling in with earth the docks and wharfs of parties whose land was taken for the extension of Albany Street between Troy Street and Dover Street Bridge in payment for said land.

<i>Filling,</i>	\$17,413 50	
<i>Labor,</i>	1,821 95	
<i>Shovels and repairing gate,</i>	32 25	

<i>Total for Albany Street damages, as per item No. 4 of Treasurer's account,</i>		19,267 70
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Albany Street Grading.

Payments on account of building a continuation of Albany Street from Troy Street to Dover Street Bridge. This portion of Albany Street was laid out over tide-water, and required a sea-wall of

<i>Carried forward,</i>	\$100,021 96	
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<i>Brought forward,</i>		\$100,021 96
<i>granite to hold up the earth filling.</i>		
Sea-wall, balance of contract,	\$10,005 00	
Filling and labor,	9,151 56	
Superintending construction of wall,	1,036 00	
Lumber, iron and small items,	203 17	

<i>Total for Albany Street Grading, as per item No. 5 of Treasurer's account,</i>		20,395 73
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Albany Street south of Dover Street.

For grading Albany Street south of Dover Street to the established grade with gravel, and for constructing cesspools,		6,985 63
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Per item No. 6 of Treasurer's account.

Annuities.

Paid to four individuals the stipulated annuities allowed to them by the City Council at various times on account of widening streets and for other considerations,		930 16
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Per item No. 7 of Treasurer's account.

Apple Island.

For the purchase of this island, situated between East Boston and Point Shirley, — containing nine and a half acres,		3,750 00
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Per item No. 8 of Treasurer's account.

Armories.

Payments to the various Volunteer Militia Companies for Rent of Armories, as required by the State Law of May 16, 1865, and other Militia expenses, viz :

Two Cavalry Companies, one year, at \$600 per annum, each,	\$1,200 00	
Fifteen Infantry Companies, one year, at \$300 per annum, each,	4,500 00	
Rent and Taxes on Pine Street Church Building (occupied by the ten companies of the Seventh Regiment),	3,029 85	
Ten Infantry Companies, the 2d Reg. to include July 22, at \$300 per annum (disbanded),	930 80	
One Cavalry and three Infantry Companies, located in the Roxbury District, one quarter,	250 00	
<i>Carried forward,</i>	\$9,910 65	\$132,083 48

<i>Brought forward,</i>		\$132,083 48
Total for Armory Rents,	9,910 65	
Allowance for Gas to all the Companies, including Armories furnished by the city,	808 30	
Encouragement of the Militia, viz : Allowance to Co. A, 1st Bat. Cavalry,	\$1,000 00	
Rent of room at No. 6 Tremont Street, for Headquarters 9th Reg., M. V. M.,	350 00	
Allowance to Co. G, 1st Reg., M. V. M., for Taxes,	111 19	
Allowance to Co. B, 1st Bat. Cavalry,	75 00	
	<hr/> 1,536 19	
Repairs of Armories occupied by the 1st and 2d Batteries,	189 83	
	<hr/>	
<i>Total for Armories, as per item No. 9 of Treasurer's account,</i>		12,439 97

Bells and Clocks.

Ringling six bells in different parts of the city to denote the hours of the day, at \$100.00 per annum, each,	\$600 00
Ringling one bell, to August 31st, 1867,	41 67
Winding and regulating all the Public Clocks,	435 50
Gas and lighting the Illuminated Clock on the Williams Market House, corner Washington and Dover streets, including care of the same,	100 00
Repair of Clocks,	625 78
	<hr/>

Total for Bells and Clocks, as per item No. 10 of Treasurer's account, 1,802 95

Boston Harbor.

Salaries : John T. Gardner, Harbor Master, one year,	\$1,500 00
: Two Boatmen,	1,600 00
	<hr/>
	3,100 00

Carried forward, \$3,100 00 \$146,326 40

<i>Brought forward,</i>	\$3,100 00	\$146,326 40
Breaking ice in the harbor,	466 25	
Removing a sunken schooner,	200 00	
Fuel, maps and water rates,	51 09	
Printing and newspapers,	48 48	
Chandlery and repairs,	45 98	
Excursion of Committee of 1867 down the harbor, with invited guests,	250 00	
Expenses of Committees of 1867 and 1868,	282 25	
Photographs of Committee of 1867, in- cluding frames,	40 00	
Carriage Hire,	21 50	
<hr/>		
<i>Total for Boston Harbor, as per item No. 11 of Treasurer's account,</i>		4,505 55

Bridges.

*Repairs, etc., on the several free
Bridges, including Salaries of
Superintendents, viz:*

CHELSEA STREET BRIDGE, *leading
from Chelsea Street, East Boston, to
Byron Street, Chelsea.*

E. T. Stowers, Superin- tendent, one year,	\$300 00
General repairs and ma- terial,	264 51
Oil,	8 00
	<hr/>

\$567 51

DOVER STREET BRIDGE, *leading from
Harrison Avenue to Fourth Street,
South Boston.*

Nathan Brown, Superin- tendent, one year,	\$900 00
General repairs and ma- terial, including paint- ing,	1,362 12
Setting buoy and recov- ering buoy chain,	376 35
Hardware, oil, etc.,	161 01
Fuel,	28 49
	<hr/>

2,827 97

FEDERAL STREET BRIDGE, *leading to
South Boston.*

Jacob Norris, Superin-

Carried forward,

\$3,395 48

\$150,831 95

<i>Brought forward,</i>		\$3,395 48	\$150 831 95
tendent, one year,	\$1,500 00		
General repairs and material,	2,405 00		
Forage for horse, repairing harness, etc.,	269 33		
Oil, gas and supplies,	62 55		
Fuel,	36 45		
		\$4,273 33	
MOUNT WASHINGTON AVENUE BRIDGE, <i>leading from Federal Street to Granite Street, South Boston.</i>			
George H. Davis, Superintendent, one year,	\$1,800 00		
General repairs and material,	1,758 32		
Hardware, bedding, oil and small supplies,	171 71		
Fuel,	35 98		
Boat,	35 00		
One year's rent of land on which the superintendent's office stands,	25 00		
		3,826 01	
MERIDIAN STREET BRIDGE, <i>leading from Meridian Street, East Boston, to Chelsea.</i>			
Abner Knight, superintendent, one year,	\$700 00		
Buoys and setting same,	362 32		
Repairs, rent, oil and small supplies,	93 50		
		1,155 82	
WINTHROP BRIDGE, <i>between East Boston and Winthrop, on Point Shirley Road.</i>			
Care and repairing,		100 00	
Expenses of Committee of 1867,	\$319 90		
Carriage hire,	16 00		
		335 90	
Total for Bridges, as per item No. 12 of Treasurer's account,			13,086 54
<i>Carried forward,</i>			\$163,918 49

Brought forward,

\$163,918 49

Cemeteries, etc.

*Expenses of the City Registrar's Department and
Expenditures for the Improvement and Embellish-
ment of the Burial Grounds, viz :*

OFFICE AND INCIDENTAL EXPENSES.

Salaries : N. A. Apollonio, City Registrar and Su- perintendent of Burial Grounds, one year,	\$2,000 00	
Clerk,	1,200 00	
	<hr/>	\$3,200 00
Clerk hire (copying births, deaths, etc.),		419 04
Printing,		132 92
Stationery and blank books,		104 96
Collecting the number of births during the year 1867, viz : 5,893 births, at fifteen cents each,		883 95
Payments to Undertakers for returns of deaths made by them to the City Registrar, under requirements of General Statutes, viz : 2,601 deaths at 10 cents,		260 10
Care of and water rates for house of reception for the dead, on North Grove Street,		140 00
Care and storage of funeral cars,		100 00
Tools, flower roots, etc.		82 17
Expenses of Committee of 1867,		318 80
Carriage hire,		27 50
		<hr/>
		\$5,669 44

CENTRAL BURYING GROUND, *Boylston
Street.*

Labor,	\$222 00	
Repairing fence,	16 25	
	<hr/>	238 25

CHAPEL BURYING GROUND, *Tremont St.*

Labor, including care of grounds on Sundays,		231 00
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COPP'S HILL BURYING GROUND.

Special police officer and Superintendent,	\$369 00	
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Carried forward,	\$369 00	\$6,138 69	\$163,918 49
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<i>Brought forward,</i>	\$369 00	\$6,138 69	\$163,918 49
Labor,	236 00		
Repairs on tombs, house and gutters, and small items,	70 52		
	<hr/>	675 52	
EAST BOSTON BURYING GROUND.			
Care and labor,	\$16 00		
Repairing tomb,	114 84		
	<hr/>	130 84	
GRANARY BURYING GROUND, Tremont Street.			
Labor, including care of the ground on Sundays,	\$407 00		
Repairing tombs and fence,	7 50		
	<hr/>	414 50	
SOUTH BURYING GROUND, Washington Street.			
Labor, including care of the grounds on Sun- days,	\$468 00		
Repairing sidewalk,	9 25		
	<hr/>	477 25	
SOUTH BOSTON BURYING GROUND.			
Labor and care,		24 00	
		<hr/>	
<i>Total for Cemeteries, etc., as per item No. 13 of Treasurer's account,</i>			7,860 80

Central Charity Bureau.

*Payments on account of a building being erected on
Chardon, Adams and Hawkins streets, to be
occupied by the Board of Overseers of the Poor,
all the Charitable Societies of the city, and as a
"Temporary Home for the Destitute."*

Masons' contract,	\$20,000 00
Carpenters' contract,	2,000 00
Plans and preliminary sketches,	1,700 00
Abating nuisance and fencing lot,	70 42
Printing specifications,	21 40
	<hr/>

*Total for Central Charity Bureau, as per item No. 14
of Treasurer's account,*

23,791 82

Carried forward,

\$195,571 11

Brought forward,

\$195,571 11

Chestnut Hill Drive-way.

Paid on account of building a roadway around the Chestnut Hill Reservoir, now in process of construction in Newton and Brighton, in accordance with an Order passed by the City Council, dated October 9, 1866.

Overseers and laborers,

71,368 13

*Per item No. 16 of Treasurer's account.****Chestnut Hill Reservoir.***

Continuation of expenditures for the building of a Reservoir, situated in Newton and Brighton, under the direction of the Cochituate Water Board, as per order of the City Council, dated December 13th, 1865.

Salaries: Superintendent, Assistant
Superintendent, Paymaster and
Clerk,

\$5,343 37

Engineer and his Assistants and
Draftsman,

5,556 00

Wages of foremen, mechanics, team-
sters and laborers,

189,468 24

Laying slope wall, per contract,

25,414 00

Teaming,

107,078 47

Purchase and exchange of oxen and
horses; also, forage, etc.,

14,762 05

Water-cart, drags, harnesses, etc.,

2,290 82

Bricks, \$21,344 89

Cement, 11,204 82

32,549 71

Dimension stone,

14,624 28

Clay,

13,280 04

Lumber used about the
works and buildings, \$10,408 12

Building dormitory and

bath-house, 1,600 00

Removing stable,

250 00

12,258 12

Machine for breaking stone, tools,
fuel for engines and materials for
manufacture and repairs,

9,928 34

Wrought stone for intermediate gate-
house,

8,000 00

Powder and fuse,

3,243 15

Carried forward,

\$443,796 59

\$266,939 24

<i>Brought forward,</i>	\$443,796 59	\$266,939 24
Sluice gates,	3,200 00	
Annuity, taxes and rent,	1,195 50	
Lead pipe and iron castings,	653 60	
Sundry small items,	660 42	
Pile driver and men,	610 04	
Stoves, stove-pipe, etc.,	390 83	
Railroad fares, tolls, etc.,	364 27	
Stationery, printing and stamps,	253 40	
	<hr/>	
<i>Total for Chestnut Hill Reservoir,</i>		451,124 65
<i>Amount paid by Treasurer, per item</i>		
<i>No. 15 of his account,</i>	\$451,070 90	
<i>Add amount not called for,</i>	53 75	
	<hr/>	
	\$451,124 65	
	<hr/>	

City Debt.

The Committee on the Reduction of the City Debt have been charged by the Auditor with the whole amount of the City Debt which became due in this financial year. Also, the amount purchased by them in anticipation of the time of its becoming due, viz :

Due this year,	\$886,700 00	
Anticipated,	57,500 00	
	<hr/>	944,200 00
<i>Per item No. 18 of Treasurer's account,</i>	\$942,700 00	
<i>Add amount drawn for by Auditor, but not called for,</i>	1,500 00	
	<hr/>	
	\$994,200 00	
	<hr/>	

City Hospital.

Expenditures by the Board of Trustees.

<i>Salaries : L. A. Cutler,</i>		
Superintendent,	\$1,800 00	
All other employees,	15,761 35	
	<hr/>	\$17,561 35
Subsistence supplies,		32,362 83
Alterations and repairs,	\$6,669 85	
Painting,	5,125 00	
Whitewashing,	300 00	
	<hr/>	12,094 85
Fuel,		8,718 33
	<hr/>	
<i>Carried forward,</i>	\$70,737 36	\$1,662,263 89

<i>Brought forward,</i>	\$70,737 36	\$1,662,263 89
Medical supplies, books and instruments,	5,393 77	
Bedding, etc.,	3,455 12	
Care of grounds, — filling and paving,	3,378 30	
Furniture and furnishing,	2,362 90	
Water Rates,	1,926 94	
Gas,	1,556 45	
Ice,	1,018 75	
Top wagon, forage for horses, repair of wagons, harnesses, etc.,	1,025 36	
Stationery,	483 99	
Printing,	391 85	
Small expenditures by superintendent,	126 46	
Watering street,	90 00	

Total for City Hospital, as per item No. 17 of Treasurer's account,

91,947 25

City Hospital Lodge.

Cost of erecting a building for out-patients and a Porter's Lodge, and removing the building formerly occupied as a Porter's Lodge, viz :

Masons' contract,	\$10,610 00
Carpenters' contract,	5,673 00
Two furnaces complete, per agreement,	600 00
Furniture,	220 00
Gas fixtures,	93 50

Total for City Hospital Lodge, as per item No. 20 of Treasurer's account,

17,196 50

Common, Public Garden and Public Squares.

Care and improvement of the Common, Public Garden, Public Squares, and Ornamental Grounds and Trees in the city proper, and in South and East Boston, viz :

GENERAL EXPENSES.

Superintendent of Common, Public Garden, and Squares, (L. Davenport),	\$2,000 00
Use of horse and wagon,	450 00
Food for deer, ducks and swans ; care and boarding through the winter,	494 63
Removing snow from ponds ; Common and Public Garden,	462 00

Carried forward,

\$3,406 63 \$1,771,407 64

<i>Brought forward,</i>	\$3,406 63	\$1,771,407 64
Tools, ladders and hand-carts,	388 50	
Water rates,	60 00	
Fuel, stove and small items,	59 46	
Stationery and revenue stamps,	9 31	
Expenses of Committee of 1868 to New York,	300 00	
Other expenses of Committee of 1868,	45 00	
Carriage hire,	2 00	
Streets, viz :		
Watering on Charles,	\$696 00	
Watering on Washington,	125 00	
Labor on trees,	798 70	
Loam, trees and teaming,	71 00	
	<hr/>	
	1,690 70.	
	<hr/>	
	\$5,961 60	

COMMON.

Labor,	\$4,477 71	
Surface drainage,	4,394 33	
General repairs and material on fences, seats, deer park, etc.,	2,841 70	
Flag-stone for mall from West Street to Park Square gates,	2,400 00	
Plank walk from West Street to Park Square gates,	575 00	
Sods and loam,	2,429 13	
Red gravel,	2,030 00	
Gravel, oyster shells, etc.,	1,558 83	
Teaming,	870 75	
Trees and seeds,	141 80	
Guano,	97 50	
	<hr/>	
	21,816 75	

PUBLIC GARDEN.

Bridge over the pond, viz :		
Balance of contract for bridge,	\$9,000 00	
Granite steps, grading and superintending,	4,000 00	
	<hr/>	
	\$13,000 00	
Labor,	4,059 88	
Plants, trees, etc.,	1,320 50	
	<hr/>	
<i>Carried forward,</i>	\$18,380 38	\$27,778 35 \$1,771,407 64

<i>Brought forward,</i>	\$18,380 38	\$27,778 35	\$1,771,407 64
General repairs and materials: pond, fences, seats, dahlia poles, etc.,	1,178 96		
Loam, red gravel, etc.,	628 00		
Guano, manure and teaming,	208 75		
Park settees, including freight,	417 50		
	<hr/>	20,818 59	
CHESTER PARK AND SQUARES.			
Labor,	\$510 80		
General repairs, including painting fences,	470 56		
Plants, trees, etc.,	387 50		
Loam, manure and teaming,	127 50		
	<hr/>	1,446 36	
CITY HALL GROUNDS.			
Labor and manure,		45 50	
COMMONWEALTH AVENUE.			
Labor and trees,	\$45 23		
Die in Statue of Hamilton,	39 00		
	<hr/>	84 23	
CONCORD AND RUTLAND SQUARES.			
<i>(See Paving.)</i>			
Tree-guards, repairs, etc.,	\$115 67		
Trees,	23 00		
	<hr/>	138 67	
BLACKSTONE AND FRANKLIN SQUARES.			
Repairs, including paving,	\$349 40		
Red gravel,	328 00		
Labor,	256 75		
Teaming,	33 00		
	<hr/>	967 15	
EAST BOSTON SQUARES.			
Repairs, flagstaffs and fences,	\$683 47		
Labor,	253 48		
Loam,	53 50		
	<hr/>	990 45	
LOWELL SQUARE.			
Labor,	\$60 00		
Repairs, fences, etc.,	55 00		
	<hr/>		
<i>Carried forward,</i>	\$115 00	\$52,264 30	\$1,771,407 64

<i>Brought forward,</i>	\$115 00	\$52,264 80	\$1,771,407 64
Plants and red gravel,	20 00		
		185 00	
SOUTH BOSTON SQUARES.			
Labor,	\$529 75		
Repairs, including paving, etc.	437 93		
Guano,	132 00		
Loam and gravel,	41 00		
		1,140 68	
UNION PARK.			
Labor,	\$118 64		
Plants and manure,	57 50		
Repairs,	14 64		
		190 78	
WORCESTER SQUARE.			
Labor,	\$104 00		
Plants and manure,	102 50		
Repairs,	87 64		
		294 14	

<i>Total for Common and Squares, as per item No. 19 of Treasurer's account,</i>	54,024 90
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Dedham Street Grading.

Continuation of payments in settlement of grade damages caused by raising the grade of Dedham Street between Shawmut Avenue and Tremont Street, and for filling in the same to the new grade.

Damages,	\$8,494 00
Filling and labor,	6,310 67
Paving, including paving and edge-stones,	1,042 09
Teaming, bricks, cement, lumber, etc.	181 02
Raising a building,	125 00

<i>Total for Dedham Street Grading, as per item No. 21 of Treasurer's account,</i>	16,152 78
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Devonshire Street.

Payments on account of the widening of Devonshire Street between Milk and Water Streets; for portion of estates taken,	86,985 00
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Per item No. 23 of Treasurer's account.

<i>Carried forward,</i>	\$1,928,570 32
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Brought forward,

\$1,928,570 32

Dover Street.

Payments to several individuals for damages to their estates on Emerald Street, caused by overflowing of their cellars in consequence of the change of the outlet of the Dover Street sewer, as allowed by the Committee on Claims,

3,885 00

*Per item No. 22 of Treasurer's account.****Engineering.****Expenses of the Civil Engineer and Surveyor's Department.*

Salaries: N. Henry Crafts, City Engineer,	\$3,000 00
Thomas W. Davis, City Surveyor,	2,500 00
Assistant engineers, draftsmen and assistants,	12,901 68
Total for Salaries,	\$18,401 68
Instruments, including repairs,	1,097 60
Blank books, stationery, and drawing materials,	456 51
Car fares and ferry tolls,	347 08
Services of engineers obtaining plans and estimates,	248 50
Washing, stamps and small supplies,	158 03
Binding, and cloth for backing plans,	144 36
Sounding rods and tools,	109 90
Books, newspapers and printing,	51 15
Expenses of committees of 1867 and 1868	66 70

Total for Engineering, etc., as per item No. 24 of Treasurer's account,

21,081 46

Engine House No. 1, and Ward Room, Ward 12.

Payments for a lot land, corner Fourth and Dorchester streets, and for a building erected thereon, occupied as a Ward Room for the citizens of Ward 12; Engine House for Company No. 1; for Armories and for School-rooms, viz:

Land,	\$7,350 30
Contractors for building,	30,348 53
Plans and specifications,	700 00
Gas piping, etc.,	166 80

Carried forward,

\$38,565 68 \$1,958,536 78

<i>Brought forward,</i>	\$38,565 63	\$1,953,536 78
Fuel,	105 56	
Surveying,	27 00	
Printing,	20 47	
<hr/>		
<i>Total for Engine House No. 1, and Ward Room, Ward 12, as per item No. 25 of Treasurer's account,</i>		88,718 66

External Health.

Expenses of maintaining the Quarantine Establishment at Deer and Gallop's Islands. The supervision and management of this department was given in charge of the Board of Directors of Public Institutions, October 1867.

Salaries : Samuel H. Dur-		
gin, Port Physician,	\$600 00	
E. H. Stevens, Assistant		
Port Physician,	900 00	
Boatman, nurses and		
keeper at Gallop's Is-		
land,	1,760 57	
	<hr/>	\$3,260 57
House of Industry for labor, fuel, etc.,		
furnished in 1866,	483 46	
Board and subsistence,	471 59	
Furniture and furnishing,	318 02	
Blank books, stationery, printing, etc.,	164 58	
Row boat and chandlery,	104 86	
Fuel, medicine, etc.,	34 50	
Repairs,	29 97	
Expenses of Committee of 1867,	136 65	
Carriage hire,	51 87	
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<i>Total for External Health, as per item No. 26 of Treasurer's account,</i>	5,056 07
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Fire Alarms.

Expense of Carrying on the Telegraph System of Fire Alarms, including Extensions and Renewal, viz :

Salaries : John F. Ken-		
nard, Superintendent,	\$2,000 00	
Operators and repairers,	10,298 04	
	<hr/>	\$12,298 04
<i>Carried forward,</i>	\$12,298 04	\$1,997,811 51

<i>Brought forward,</i>	\$12,298 04	\$1,997,311 51
Striking machines, signal boxes, etc., including repairs,	3,314 02	
J. B. Stearns, for right to use his improvements in telegraphing,	2,000 00	
Repairs of damages caused by wires, and other mechanical labor,	998 71	
Car fares, cartage and small items,	249 54	
Instruments, including repairs,	216 50	
Furniture, bedding and washing,	188 05	
Hardware, tools, etc.,	164 45	
Chemicals,	139 83	
Wire,	138 12	
Removing bells,	118 62	
Frames for alarm cards,	106 75	
Printing,	206 05	
Stationery and newspapers,	68 07	
Expenses of Committees of 1867 and 1868,	461 30	
Photographs of Committee of 1867, including frames,	135 00	
Carriage hire,	12 00	
Total ordinary expenses,	\$20,814 55	

RENEWAL AND EXTENSION OF LINES.

Wire,	\$970 20	
Labor,	921 50	
Iron brackets and castings,	530 71	
Striking machine, signal boxes, insulators, etc.,	396 52	
Carpentering and painting,	340 69	
Cartage,	24 50	3,184 12

Total for Fire Alarms, as per item No. 28 of Treasurer's account,

23,998 67

Fire Department.

Expenses of this Department, exclusive of the Fire Alarm System, Repairs on Engine and Hook and Ladder and Hose Carriage Houses, viz :

Salaries : John S. Dammell, Chief Engineer,	\$2,000 00	
<i>Carried forward,</i>	\$2,000 00	\$2,021,310 18

<i>Brought forward,</i>	\$2,000 00	\$2,021,310 18
Henry W. Longley, Secretary to Board of Engineers,	1,000 00	
Assistant Engineers, and enginemen, drivers, and officers and members of the various engine, hook and ladder and hose companies,	96,209 04	\$99,209 04
Hose, hose pipes and couplings, caps and badges,	21,760 60	
Repairs on hose, caps and badges,	5,282 94	
New apparatus, viz:		
Three Steam Fire Engines,	\$12,600 00	
Three two-wheel hose carriages,	675 00	
One four-wheel hose carriage,	600 00	
	13,875 00	
Repairs of engines, hose carriages, hook and ladder carriages, and fuel wagons,	9,112 03	
Ladders, crotch poles, rakes, axes, etc., purchase and repairs,	758 83	
Neatsfoot oil and leather preservatives for engine hose, sperm oil, fluids, etc., for engines and lanterns,	920 95	
Fuel for the engines,	1,643 82	
Fuel for the houses,	1,430 85	
Gas for do.,	1,559 31	
Furniture, bedding, stoves, etc.,	3,307 60	
Washing bed clothes,	642 40	
Horse for Hose No. 10,	462 00	
Grain, hay, straw, etc.,	7,314 43	
Harnesses, etc., including repairs,	692 53	
Shoeing horses,	1,323 73	
Hire of a pair of horses and a driver for Hook and Ladder No. 1 (thirteen months),	1,625 00	
Hire of horses and pungs on account of snow, and horses to replace those sick and lame,	545 86	
Medical attendance and medicine for sick horses,	176 75	
<i>Carried forward,</i>	\$171,643 67	\$2,021,310 18

<i>Brought forward,</i>	\$171,643 67	\$2,021,310 18
Carting,	1,186 41	
Soap, sponge, and small supplies,	601 57	
Stable furniture and tools,	509 78	
Water rates,	1,095 50	
Silver badges,	1,113 00	
Reservoirs — repairing, filling and cleaning,	655 12	
Hydrant signs, small repairs, etc.,	142 56	
Damages — by firemen and apparatus,	78 00	
Refreshments for firemen July 4, '67,	400 00	
Refreshment for firemen at fires,	794 12	
Printing,	234 10	
Stationery, blank books and stamps,	180 25	
Repairs of harness and wagon, shoeing horse, etc., used by the Chief Engineer,	317 93	
Expenses of Committee of 1867, and Chief Engineer visiting Manchester, Providence and other places,	748 00	
Expenses of Committees of 1867 and 1868,	392 95	
Carriage Hire,	104 50	
Photographs of Committee of 1867, including frames,	21 00	
<i>Total for Fire Department,</i>		180,218 46
<i>Amount paid by Treasurer, per item No. 27 of his account,</i>	180,215 46	
<i>Add amount not called for,</i>	3 00	
	<u>\$180,218 46</u>	

***Grammar School-house,
East Boston.***

Paid for a lot of land, corner of Decatur and Paris streets, for the purpose of erecting thereon a Grammar School-house,	13,500 00
<i>Per item No. 32 of Treasurer's account.</i>	

***Grammar School-house,
Ward 7.***

Payments for building and furnishing a Grammar School-house, corner D and Fifth streets, South Boston, which has been named the "Norcross School" in honor of Hon. Otis Norcross, late Mayor of the city.

<i>Carried forward,</i>	<u>\$2,215,028 64</u>
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<i>Brought forward,</i>		\$2,215,028 64
Masons' contract,	\$40,912 00	
Carpenters' contract,	25,744 90	
Steam heating apparatus,	5,139 23	
Speaking tubes and bell hanging,	456 70	
Furniture,	4,658 62	
Plans and specifications,	1,220 00	
Printing specifications,	68 46	
Service of fireman and cleaning,	176 00	

Total for Grammar School-house, Ward 7, as per item No. 31 of Treasurer's account, 78,375 91

Hamilton Street.

Paid for two estates on Hamilton Street surrendered to the city as authorized by law, — the abutters thereon having been notified that the Board of Aldermen would reduce the grade and widen said street, 11,963 70

Per item No. 38 of Treasurer's account.

Harbor Dredging.

For construction of cars and a light draft scow; also, expenses of working the steam dredging machine "General Tyler," viz:

A Boschke for superintendence,	\$386 59	
Captain and employees,	3,705 40	
		\$4,091 99
Repairs,		1,248 45
Towage,		598 75
Fuel,		361 68
Water,		325 37
Chandlery and tools,		163 92
Railroad fares and small items,		20 32

		\$6,810 48
Eight cars,	\$2,800 00	
Light draft scow,	1,709 60	4,509 60

Total for Harbor Dredging, as per item No. 33 of Treasurer's account, 11,320 08

Harrison Avenue Flats.

Payments for 128,463 feet of flats situated between Harrison Avenue and Albany Street, next south-

Carried forward, \$2,316,688 33

<i>Brought forward,</i>	\$2,316,688 33
erly of the lot owned by the city, adjoining Dover Street Bridge,	64,231 50
<i>Per item No. 37 of Treasurer's account.</i>	

Hose House No. 1.

Additional payments for land, and for erecting a building on Salem Street for Hose Company No. 1, viz:

Land,	\$2,300 00
Building, per contract, including extra work and material,	16,973 50
Heating apparatus, gas fittings, and marble mantle,	235 24
Edgestones,	22 75
Plans and specifications,	637 95
Printing specifications,	14 73
Ropes and fixtures for hose tower,	332 31
Bookcase,	55 00
Fuel,	29 98

<i>Total for Hose House No. 1, as per item No. 36 of Treasurer's account,</i>	20,601 46
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Incidental Expenses.

Expenditures ordered by the City Council, to be charged to this appropriation, and others not chargeable to any other appropriation, including all expenses incurred for counsel over the amount allowed to the City Solicitor and assistants; also claims against the city recovered by law or allowed by the Committee on Claims, viz:

FOURTH OF JULY.

Expended for celebrating the Ninety-first Anniversary of the Independence of the United States, viz:

Music, day and evening, including the National Concert on the Common in the morning; also the erection of music stands, gas, etc.,	\$2,304 59
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Entertainments for children, viz:

Rents of Music Hall (used also for oration), Tremont Temple, Horticultural, Maverick, Concord, Minot and Waitt's Halls,	\$1,390 00
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<i>Carried forward,</i>	\$1,390 00	\$2,304 59	\$2,401,521 29
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<i>Brought forward,</i>	\$1,390 00	\$2,304 59	\$2,401,521 29
Alleghanians, Ventriloquist, pianist, doorkeepers, etc.,	516 23		
Allowance to Warren Street Chapel,	300 00		
		2,206 23	
Extra Police Officers, and extra pay allowed to regular officers, including refreshments for those who could not be relieved from duty,		1,920 70	
Regattas. — Expenses and prizes, including Committee's expenses, viz :			
Rowing : on Charles River, \$1,072 10			
Sailing : in the Harbor, 640 25			
		1,712 35	
Illuminations : Common, South and East Boston,		1,700 00	
Allowance to 1st, 7th and 9th Regiments, M. V. M., and Latin and High School Battalion for parade and review,		1,875 00	
Balloons. — S. A. King, for two ascensions, gas, etc.,		1,297 00	
Decorations, interior and exterior, of halls, public buildings and common,		800 00	
Firemen's Parade — Uniforms, marshal's expenses, carriage hire, etc.,		773 15	
Committees' expenses, including entertainment on board steamer "Henry Morrison," at the American and Parker Houses,		693 53	
Printing, advertising and posting,		600 97	
Oration : Collation and car fares for children of the choir at Music Hall, including expenses for leader, etc.		590 74	
East Boston Ferry Company, for the free use of their ferry to the public during the day and evening,		500 00	
National salutes and ringing bells,		379 50	
For a free supply of ice-water on the common during the day ; ice, putting up and covering stands, men for distributing and for mugs and pitchers,		257 62	
Setting stakes and ropes, cartage and small items,		155 05	
<i>Carried forward,</i>		\$17,266 43	\$2,401,521 29

<i>Brought forward,</i>	\$17,266 43	\$2,401,521 29
Carriage hire,	48 50	

Total expenses July 4th,	\$17,314 93	
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GENERAL SHERIDAN'S RECEPTION.

For the reception and entertainment of Major General Philip H. Sheridan, October 7th, 1867, viz :

Escort ; allowances to various militia and military organizations, including transportation of out of town companies,	\$9,294 88
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Serenade ; allowance to the Grand Army of the Republic, and for bands, gas, etc.,	785 92
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Expenses at Revere House,	741 05
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Carriage hire,	514 50
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Expenses of Committee to New York, Newport, etc., including entertainment for guests on the cars,	420 05
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Refreshments for Police, decorations, and small items,	316 80
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Photographs of Committee, and frames,	122 00
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12,195 20

LEGAL EXPENSES :

For payments to Counsel specially employed, and other legal expenses, as follows :

Burrill <i>vs.</i> City of Boston,	\$5,413 00
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Richardson <i>vs.</i> City of Boston,	1,267 95
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City Solicitor, being for sundry Court expenses paid by him from July 1865, to December 1867,	681 64
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Tyler <i>vs.</i> City of Boston,	500 00
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Advice and drafting a bill relating to Church Street district,	500 00
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<i>Carried forward,</i>	\$8,862 59	\$29,510 13	\$2,401,521 29
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<i>Brought forward,</i>	\$8,362 59	\$29,510 13	\$2,401,521 29
Examining deeds,	370 00		
	<hr/>	8,732 59	

COMMERCIAL CONVENTION.

For a dinner given at the Music Hall, February 6, 1868, by the City Authorities to the delegates to the National Commercial Convention, while said Convention was in session in this city, viz :

Dinner,	\$5,679 97		
Rent of Music Hall,	275 00		
Gilmore's Band,	198 00		
Carriage Hire,	194 75		
Printing,	121 63		
Decoration of Music Hall,	100 00		
Expenses of Committee,	85 12		
Doorkeepers, etc.,	21 00		
	<hr/>	6,675 47	

DAMAGES.

Payments of judgments against the city, and settlements by compromise or otherwise, of claims for damages sustained by individuals on account of accidents arising from defects in the highways, etc.,

6,089 81

RECEPTION OF THE PRESIDENT OF THE UNITED STATES.

For the reception and entertainment of Andrew Johnson, President of the United States, who visited Boston, June 24, 1867, at the invitation of the Grand Lodge of Free and Accepted Masons of Massachusetts, to participate in the dedication of the Masonic Temple, on the corner of Tremont and Boylston streets, which had just been completed, viz :

Excursion in the harbor, including entertainment on board the School Ship,	\$1,906 00		
Expenses of Committee to New York and Springfield and in Boston, including dinner at			

<i>Carried forward,</i>	\$1,906 00	\$51,008 00	\$2,401,521 29
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INCIDENTAL EXPENSES.

75

<i>Brought forward,</i>	\$1,906 00	\$51,008 00	\$2,401,521 29
Springfield for the President and Suite,	1,253 91		
Expenses of President and Suite at the Tremont House,	1,098 19		
Carriage hire,	752 50		
Police :—Refreshments,	\$342 25		
Stakes and chains,	54 00		
Saddlehorses, etc.,	46 00		
	<hr/> 442 25		
Ice-water furnished on the common, distributors, tents, ice, etc.,	150 80		
Firing salute,	70 00		
Printing,	64 85		
	<hr/>	5,738 50	

SOUP HOUSES.

For serving out soup to the poor at the several Police Station Houses, and at rooms hired in the Roxbury District, during the months of February and March, viz :

Meats and fish,	\$1,352 51		
Vegetables, groceries, etc.,	1,180 37		
Kettles, tables and utensils,	732 67		
Cooks,	314 50		
Expressing,	215 50		
Fuel and rent,	68 84		
Expenses of Committee,	32 00		
Printing,	17 55		
Carriage hire,	6 50		
	<hr/>	3,920 44	

HARBOR EXCURSION.

Expense of the Annual Steamboat Excursion of the City Council and officers of the several departments, in the harbor, by vote of City Council,	2,440 50		
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MUSIC ON THE COMMON.

For services of the several Bands who performed on the Common and at

<i>Carried forward,</i>	<hr/>	<hr/>	\$63,107 44 \$2,401,521 29
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<i>Brought forward,</i>		\$63,107 44	\$2,401,521 29
East and South Boston during the summer months, and for lighting and care of the music stands, \$1,999 85			
Constructing music stands, 1866,	41 32		
		2,041 17	
BADGES FOR THE CITY COUNCIL.			
12 gold for members of Board of Aldermen of 1868,	229 00		
62 gold for members of the Common Council of 1868,	1,240 00		
50 silver for members of the Common Council of 1868,	100 00		
		1,569 00	
JOHN A. ANDREW, MEMORIAL SERVICES.			
Expenses attending the manifestation of respect to the memory of John A. Andrew, late Governor of the Commonwealth, by the municipal authorities of Boston, consisting of an eulogy delivered by EDWIN P. WHIPPLE, in the Music Hall, Nov. 26, 1867, with suitable exercises. The hall was appropriately decorated for the occasion.			
Decorations,	\$433 09		
Music,	415 00		
Rent of Music Hall,	131 00		
Printing,	128 61		
Expenses of Committee and City Council,	166 60		
Photographs of Committee, including frames,	74 00		
		1,348 30	
PICTURES IN FANEUIL HALL.			
Restoring pictures and regilding frames in Faneuil Hall,		1,300 00	
ELECTION EXPENSES.			
Constables, for notifying and attendance at the various Ward meetings, and for stationery, etc.,	\$520 03		
<i>Carried forward,</i>	\$520 03	\$69,365 91	\$2,401,521 29

INCIDENTAL EXPENSES.

77

<i>Brought forward,</i>	\$520 03	\$69,365 91	\$2,401,521 29
Annual allowance to the Ward Officers of the several Wards,	405 00		
Examining and checking voting lists,	252 00		
Ringling bells,	93 00		
	<hr/>	1,270 03	
ENROLMENT.			
Preparing a list of persons liable to perform military duty,		800 00	
ANNEXATION OF DORCHESTER AND WINTHROP.			
Paid John P. Putnam, Avery Plum- mer, Nathaniel C. Nash, Commis- sioners appointed to investigate the question of annexing the Towns of Dorchester and Winthrop to the City of Boston, including clerk hire,		700 00	
BOOKS.			
Books of Reference, and Cushing's Manuals,	\$56 47		
112 copies of Adams' Boston Directory, for the members of the Government and the public offices,	308 00		
	<hr/>	364 47	
FRANKLIN FUND.			
Salary of F. U. Tracy, Treasurer of this fund, from July 1, 1866, to Jan- uary 1, 1868,		300 00	
ANNEXATION OF ROXBURY.			
New divisions of the Wards, and preparing voting lists,	\$146 50		
Expenses of Committee,	51 05		
Carriage hire,	37 00		
	<hr/>	234 55	
SALUTES AND RINGING BELLS.			
Washington's Birthday Anniversary, twenty-second February,		200 25	
<i>Carried forward,</i>		<hr/>	<hr/>
		\$73,235 21	\$2,401,521 29

<i>Brought forward,</i>	\$73,285 21	\$2,401,521 29
POCKET BOOKS.		
125 memorandum pocket books, containing lists of the City Government and Committees, for the use of members and officers of 1868,	156 25	
RECORDING DEEDS.		
Payment to the Registrar of Deeds for recording deeds to the city,	120 50	
PEOPLE'S FERRY.		
Services and expenses of a person to Irvington, N. Y., to obtain a release of ferry rights,	118 75	
BOUNDARY POSTS.		
Between Boston and Roxbury,	26 50	
MASSACHUSETTS TEACHERS' INSTITUTE.		
Music cards for a concert for the entertainment of this Association, given in 1866,	20 00	
CARTING — FREIGHTS — TELEGRAMS —		
Railroad fares, etc.,	178 83	
POSTAGES and revenue stamps,	245 73	
PICTURE FRAMES AND PHOTOGRAPHS.		
Photographs of Board of Aldermen and Committees of 1867, including frames	446 00	
CARRIAGE HIRE.		
For members City Government, Joint and Special Committees, etc., not otherwise specified,	778 00	
CITY COUNCIL AND COMMITTEES.		
Expenses of Joint Standing and special Committees of the present and last City Governments,	4,051 45	
Annual Dinner of the members of the Common Council of 1867, at the close of their term of service,	684 00	
Annual Dinner of the Board of Aldermen of 1867, at the close of their term of service,	210 50	
<i>Carried forward,</i>	\$80,271 72	\$2,401,521 29

<i>Brought forward,</i>	\$80,271 72	\$2,401,521 29
DELEGATIONS FROM OTHER CITIES.		
Entertainments to delegations from the City Councils of Baltimore, Phila- delphia and Columbus,	\$843 02	
Carriage hire,	677 50	
	<hr/>	1,520 52

*Total for Incidental Expenses, as per item No. 41
of Treasurer's account,* 81,792 24

Interest and Premium.

Amount paid this year for Interest on the City Debt,
including the Exchange on London, and the pre-
mium on the gold with which part of this interest
was paid, 762,082 80

Per item No. 83 of Treasurer's account.

N. B. This item does not include any charge for in-
terest on the actual "Water Debt," that interest
being charged to the Water Works.

Internal Health Department.

*This item includes the expenses of sweeping the Streets,
collecting all the Ashes and House Offal, and depos-
iting it at the General Depot; also all other work
connected with the preservation of the Health of the
city.*

*The House Offal of the city proper and South Boston
is disposed of by contract. It is collected in the City
Wagons, and delivered at the Offal Depot connected
with the South Stables on Albany Street, opposite
Brookline Street, from whence it is taken in Cov-
ered Wagons, and carried out of the city. The
House Offal at East Boston is collected there by
contract, and is disposed of by the collector for his
own benefit. The House Offal in Boston Highlands
is collected by the city, and delivered to the con-
tractor at the "Almshouse Lot."*

SALARIES AND PAY ROLLS.

Ezra Forristall, Supt. of Health,	\$2,500 00	
Daniel B. Curtis, Assistant Superin- tendent of Health,	1,600 00	
Salaries of Clerk, also constables employed in serving processes for abating nuisances, etc.,	3,292 00	
	<hr/>	
<i>Carried forward,</i>	\$7,392 00	\$3,245,346 33

<i>Brought forward,</i>	\$7,392 00	\$3,245,346 33
Mechanics employed in the yard. — Wages of five blacksmiths, three wheelwrights, one harness-maker, one painter, also one mason, em- ployed for various purposes,	11,725 28	
Foremen of yards, feeders and watch- men. — Wages of one foreman of the south yard, one foreman of the west yard, two feeders, and two watchmen,	5,497 00	
Foremen of teams and sweepers, team- sters, laborers, etc. — Wages of the two foremen, each for teamsters and sweepers from north and south stables; teamsters and laborers em- ployed in sweeping the streets, re- moving street dirt, etc.,	87,573 54	
Wages of the teamsters and laborers employed in collecting the house offal, ashes, etc.,	68,409 95	
Driver of the wagon used for the con- veyance of prisoners to and from the Station Houses to the City Prison, and to the Jail,	960 00	
Driver of the vehicle employed in conveying the inmates of the South Boston and Deer Island Institutions to and from the city; also State paupers to the several depots,	804 00	
[The House of Industry pays \$375 per annum additional for this service.]		
Total salaries and pay rolls,	\$182,361 77	
Feed and bedding for horses, viz :		
Grain, meal, carrots, etc.,	\$16,841 25	
Hay and straw,	6,209 57	
	28,050 82	
Purchase and exchange of horses,	9,225 00	
Stock used in workshops, viz :		
Iron, steel, shapes, horse nails, axles, etc.,	\$3,407 69	
Saddlery hardware, leath- er, etc.,	2,436 21	
<i>Carried forward,</i>	\$5,843 90	\$214,637 59 \$3,245,346 33

<i>Brought forward,</i>	\$5,843 90	\$214,637 59	\$3,245,846 33
Wagon lumber, hubs, spokes, pine lumber, etc.,	2,527 36		
Paints, oils, varnish, etc.,	1,110 52		
Soft coal,	198 57		
		9,680 35	
EAST BOSTON.			
Collecting ashes, etc.,	\$4,141 00		
Collecting house offal,	475 00		
Ferry tolls,	164 00		
		4,780 00	
Hoes, shovels, baskets, broom stuff, brooms, buckets, etc.,		1,574 35	
Soap, sponge, hose and small supplies,		840 99	
Hardware, rope, etc.,		489 47	
Drugs, medicines and Veterinary Sur- geon's attendance on horses,		664 50	
Shoeing horses (otherwise than those shod by the department),		317 80	
Cesspool boots, overalls, and small items,		240 46	
Water used at stables, urinals, and sprinkling streets before sweeping,		836 00	
Fuel,		753 59	
Gas,		473 04	
Stoves, furniture, etc.,		81 65	
Purchase of buggy, chaise, wagon, and pung,		463 15	
REPAIRS.			
West Stable,	\$734 17		
South Stable,	239 96		
		974 13	
PUBLIC URINALS.			
Erecting Public Urinals on the Common,	\$1,866 06		
Public Garden,	1,358 13		
Prince Court,	162 85		
Dover Place,	111 25		
Stoves and Furnishing,	94 96		
		3,593 25	
ABATING NUISANCES.			
Constructing, repairing and cleaning drains and sewers, and other ex- penses for this purpose,		2,120 15	
<i>Carried forward,</i>			\$3,245,846 33
		\$242,520 47	

<i>Brought forward,</i>	\$242,520 47	\$3,245,346 33
CITY PHYSICIAN'S OFFICE, viz :		
Salary : Wm. Read, City Physician,	\$2,000 00	
Service of Assistant,	309 00	
Stationery,	16 35	
	<hr/>	2,325 35
MILK INSPECTION.		
Salary of Inspector, Henry Faxon,	\$1,200 00	
Chemical analyses, stationery and small cash disbursements by Inspector,	316 85	
	<hr/>	1,516 85
Printing, including sanitary notices,	285 41	
Stationery and blank books,	140 60	
Revenue stamps,	74 20	
Newspapers,	12 00	
Expenses of Committee of 1867 to New York,	500 00	
Expenses of Committees of 1867 and 1868,	1,208 80	
Photographs of Committee of 1867, including frames,	71 00	
Carriage hire,	62 50	
	<hr/>	
<i>Total for Internal Health, as per item No. 42 of Treasurer's account,</i>		248,717 18
Lamps. (See Appendix.)		
Gas for street lamps, viz :		
City proper,	\$123,896 14	
South Boston,	18,857 50	
East Boston,	15,048 95	
Boston Highlands,	2,745 93	
	<hr/>	\$160,548 52
Oil, for all the oil lamps in the city proper and in South and East Boston,		
	\$11,816 89	
Boston Highlands,	78 00	
Use of Hebard's tubes,	300 00	
Wicking,	190 80	
Carting oil,	42 00	
	<hr/>	12,427 69
<i>Carried forward,</i>	\$172,976 21	\$3,494,063 51

Brought forward,

\$172,976 21 \$3,494,063 51

LAMPLIGHTERS.

Lighting and cleaning lamps, viz :

City proper, gas, \$20,196 54

South Boston, do. 2,827 52

East Boston, do. 2,334 00

Care and cleaning the or-
namental lamps over
the West Street Gate
on the Common, 25 00Lighting and cleaning all
the oil lamps, 11,600 02Boston Highlands, gas
and oil, 1,143 00

38,126 08Underground service
pipes, which are all
laid by the Gas Com-
panies, viz :

Boston Co., \$3,066 58

South Boston Co., 592 22

East Boston Co., including
Meridian St. Bridge, 1,353 70

5,012 50

Lanterns, viz :

For new oil lanterns, \$1,992 93

For new gas " 2,177 90

Repairs, one year per
contracts, 3,934 71

8,105 54Iron and wooden posts, including
repairs, 2,166 08Iron brackets and post heads, includ-
ing putting up and repairs, 1,857 25Gas burners, tips, cocks, pipe, etc.,
including putting up, 2,571 35Oil burners, cans and measures, in-
cluding repairs, 625 05

Ladders, including repairs, 133 90

Carting, etc., 300 53

Experimenting, testing, etc., 137 05

Whiskey for thawing pipes, 578 67

Plans, showing location of lamps, 800 00

Salary — George H. Al-
len, Superintendent,
one year, \$2,000 00*Carried forward,*

\$2,000 00

\$233,390 16

\$3,494,063 51

<i>Brought forward,</i>	\$2,000 00	\$233,390 16	\$3,494,063 51
Allowance for extra services as Assistant, from January 1, to April 1, 1867, per vote of the City Council,	166 67	2,166 67	
Horse, wagon, sleigh and harness for Superintendent, including keeping and shoeing of horse, repairs vehicle, etc.,		1,027 25	
Printing,		254 11	
Stationery,		76 71	
Expenses of Committees of 1867 and 1868,		313 20	
Photographs of Committee of 1867, including frames,		30 00	
Carriage hire,		14 00	
<i>Total for Lamps, as per item No. 43 of Treasurer's account,</i>			237,272 10

Market Houses.

Expenses of Faneuil Hall Market and the Market in Faneuil Hall Building, exclusive of the Repairs on the Buildings (which are charged to Public Buildings).

SALARIES.

Charles B. Rice, Superintendent,	\$2,000 00		
Deputy Superintendent, who is commissioned as a police officer,	1,200 00		
Keeper of the public scales,	540 00		
Two watchmen,	1,800 00		
Service of police and extra watchmen,	182 75		
		\$5,722 75	
Fuel,		642 68	
Gas,		841 67	
Printing,		58 34	
Stationery and revenue stamps,		26 00	
Warming apparatus and repairs of same, repairing scales and small expenditures,		166 27	
<i>Carried forward,</i>		\$7,457 71	\$3,731,335 61

<i>Brought forward,</i>	\$7,457 71	\$3,731,335 61
Expenses of Committees of 1867 and 1868,	289 95	
<i>Total for Markets, as per item No. 45 of Treasurer's account,</i>		7,747 66

Meridian Street Bridge.

Continuation of payments on account of rebuilding the Meridian Street Bridge, between East Boston and Chelsea, viz:

Contract, balance,	\$14,917 17	
Constructing, and material for, draw and wings,	10,566 67	
Paving, including stones and gravel,	7,242 41	
Covering flooring with composition,	2,111 16	
Sidewalk,	1,442 29	
Superintending construction,	800 00	
Painting,	600 00	
Cartage, oil, gas fixtures, and small items,	272 33	
<i>Total for Meridian Street Bridge, as per item No. 46 of Treasurer's account,</i>		37,952 03

Militia Bounty.

Paid to members of the Volunteer Militia the bounty allowed them by the State, in conformity with the requirements of Chapter 219, Acts of 1866,
\$41,092 00

Special duty, reception of President of the United States, 4,977 50 | |

Total for Militia Bounty, as per item No. 86 of Treasurer's account,

46,069 50

Mount Hope Cemetery.

Expense of carrying on and improving this Ground, which is located in Dorchester and in West Roxbury.

Salary of Superintendent, Samuel A. B. Bragg,	\$1,200 00	
Wages of laborers,	15,251 51	
Mechanical work and stock for repairs on Superintendent's house, greenhouse, fences, etc.,	3,512 94	
<i>Carried forward,</i>	\$19,964 45	\$3,823 104 80

<i>Brought forward,</i>	\$19,964 45	\$3,823,104 80
Iron and granite posts, for boundaries of lots, including numbers, also slabs and grave covers,	889 02	
Forage for horse and oxen, repairing vehicles, etc.,	877 04	
Tools, hardware, etc.,	784 86	
Sods and manure,	626 52	
Trees, plants and seeds,	525 85	
Furniture and furnishing for Superintendent's house,	489 33	
Allowance for running omnibuses during the summer season, to and from the Jamaica Plain horse cars to the Cemetery, for the accommodation of the public,	\$350 00	
Car fares,	64 62	
	<hr/>	
	414 62	
Plans and specifications for an observatory,	200 00	
Advertising, frames and small items,	182 23	
Preparing index to records,	130 00	
Commission on sales of lots,	108 00	
Flower pots,	92 00	
Fuel,	89 50	
Printing,	187 39	
Stationery and stamps,	36 52	
Expenses attending the dedication of the Soldiers' and Sailors' Monument,	47 30	
Expenses of Trustees for 1867,	147 75	
Photographs of Board of Trustees for 1867, including frames,	56 25	
	<hr/>	
<i>Total for Mount Hope Cemetery, as per item No. 47 of Treasurer's account,</i>		25,848 63

New Lunatic Hospital.

For Plans of Buildings proposed to be erected for a New Lunatic Hospital. in the Town of Winthrop, expenses of Board of Directors and Superintendent of the Lunatic Hospital visiting similar institutions in this and other States for the purpose of gathering information as to the improvements which can be made in the building, taxes, etc., viz :

Carried forward,

\$3,848,953 43

<i>Brought forward,</i>		\$3,848,953 48
Plans and estimates,	\$2,000 00	
Visiting various institutions in other cities and towns,	940 85	
Town tax,	415 97	
Printing,	342 74	
Sounding for a wharf,	100 00	
Expense of Directors,	262 10	
Carriage hire,	236 45	

Total for New Lunatic Hospital, as per item No. 48 of Treasurer's account, 4,298 11

Old Claims.

Amount of bills and accounts against the city, which had been audited and allowed in former years, but which were not presented to the Treasury for payment till this year, 262 03
Per item No. 49 of Treasurer's account.

Oliver Street.

Continuation of payments on account of reducing the grade and widening of Oliver and Belmont streets, done by the City of Boston under authority of a special Act of the Legislature of Massachusetts of 1865. The greater portion of the cost of this improvement is to be paid by the abutters thereon.

Estates taken by authority of said Act,	\$97,739 95
Carting earth,	39,277 50
Constructing sewer,	3,635 44
Constructing bridges and fences,	1,541 51
Lumber and teaming,	30 30

Total for Oliver Street, as per item No. 50 of Treasurer's account, 142 224 70

Overseers of the Poor.

Paid to the Treasurer of the Board of Overseers of the Poor upon requisitions drawn by said Board, 48,300 00
Per item No. 51 of Treasurer's account.

[*The accounts of said Board, as made up for the year 1867-68, stand as follows, viz:*

Balance on hand May 1, 1867,	\$8,243 20
Received from City Treasurer,	48,300 00

Carried forward, \$56,543 20 \$4,044,038 27

<i>Brought forward,</i>	\$56,543 20	\$4,044,038 27
From other cities and towns, and from the State,	16,932 48	
	<hr/>	
	\$73,475 68	

Expended for the benefit and special relief of those poor persons in the different Wards of the city, <i>having a set- tlement in this State,</i> and who, without being paupers, are proper ob- jects for such assist- ance,	\$35,629 63	
Office expenses,	7,735 52	
Temporary Home for the Destitute in Charles Street,	8,663 42	
Paid into the City Treas- ury,	16,425 81	
Balance April 30, 1868,	5,021 30	
	<hr/>	
	73,475 68	

*For detail of these items, see annual report of said
Board to the City Council.]*

Paving, Grading and Repairing of Streets.

SALARIES AND PAY ROLLS.

Charles Harris, Superin- tendent of Streets,	\$2,500 00	
Moses H. Webber, Su- perintendent at "Bos- ton Highlands" 3 months,	375 00	
Clerk in Superintendent's office,	1,185 00	
Foremen, mechanics, and laborers,	69,516 98	
	<hr/>	
	\$73,576 98	
Master pavers' bills, being for paving per square yard and setting edge- stone per running foot,	24,655 20	
Gravel, earth, stone chips, etc., for filling and grading,	51,972 47	
	<hr/>	
<i>Carried forward,</i>	\$150,204 65	\$4,044,038 27

<i>Brought forward,</i>	\$150,204 65	\$4,044,038 27
Paving material, viz : —		
Granite and blue stone blocks,	\$20,767 17	
Gravel,	16,375 85	
Round stone,	16,262 35	
North River flagging,	11,045 17	
Bricks,	7,001 05	
Edge-stones,	2,913 91	
Sand, cement, and lime,	1,258 82	
	<hr/>	75,624 32
Teaming,		16,393 37
Iron, steel, tools, hardware, etc.,		2,155 19
Lumber for fences, etc., including carpenter's work and painting,		1,957 65
Numbering streets,		1,227 80
Wharfage,		1,207 76
Mason work,		770 73
Concrete paving Tremont Street, and sidewalk Exchange Street,		682 65
Street signs,		410 10
Repairs : — fence on		
Charles Street,	\$225 80	
Dredging dock,	100 00	
	<hr/>	325 80
Forage, etc., for horses at Roxbury,		235 41
Tolls, salt, stoves, and small items,		208 44
Fuel,		85 96
Repairing windows broken by men while breaking stones on streets, for macadamizing,		83 18
Advertising in Roxbury papers,		34 00
Removing snow and ice from streets, (exclusive of the pay of the regular laborers engaged in this service,)		8,993 00
GRADE DAMAGES.		
Dorchester Street, <i>Ames and others, Carpenter,</i>	\$2,900 00	
Richmond Street, <i>Blair & Proctor, Agnew,</i>	1,483 30	
Havre Street, <i>McCarty, McGonagle,</i>	1,300 00	
Carney Place, <i>Fernald,</i>	300 00	
Sullivan Street, <i>Timmins,</i>	100 00	
	<hr/>	6,083 30
<i>Carried forward,</i>	\$266,683 31	\$4,044,038 27

<i>Brought forward,</i>	\$266,683 31	\$4,044,038 27
CONCORD AND RUTLAND SQUARES.		
Red gravel, loam, sods, trees and labor,	\$617 85	
Repairing fences,	73 30	
	<hr/>	691 15
Purchase of top-buggy and sleigh, ex- change of horse, keeping and shoe- ing horses, repairing vehicles and harnesses,	1,541 37	
Stationery,	136 20	
Printing,	107 63	
Revenue and postage stamps,	54 70	
Expenses of Committee of 1867 to Concord, Albany, etc.,	300 00	
Expenses of Committees of 1867 and 1868,	741 75	
Carriage hire,	75 00	
Photographs of Committee of 1867, including frames,	30 00	
	<hr/>	
<i>Total for Paving, etc., as per item No. 53 of Treas- urer's account,</i>		270,361 11

People's Ferry Drops.

For repairing the drops and buildings at the People's Ferry Landings on the Boston proper and East Boston sides, dredging docks, and building coal shed at East Boston, viz:

Piling,	\$9,647 35
Tanks,	6,620 27
Removing and rebuilding wall and fence, including piling,	5,460 06
Coal shed,	1,700 00
Dredging,	1,320 00
Lanterns, gas fixtures, etc.,	348 83
Painting,	292 00
Pulling piles, surveying and small items,	174 00
Superintending,	310 00
Service and expenses of a person to New York to obtain a release,	500 00

<i>Total for People's Ferry Drops, as per item No. 54 of Treasurer's account,</i>	26,372 51
	<hr/>
<i>Carried forward,</i>	\$4,340,771 89

Brought forward,

\$4,340,771 89

Police Department.**SALARIES.**

John Kurtz, Chief of Police,	\$2,500 00
E. H. Savage, Deputy Chief of Police,	1,991 25
Nine Captains, (each \$4.00 per day)	11,877 50
Eighteen Lieutenants, (each \$3.50 per day,)	20,578 06
Twenty-one Sergeants, (each \$3.25 per day,)	21,355 97
Day and Night Officers, (each \$3.00 per day)	320,747 34
Allowance for services out of regular hours,	85 50
Services of those members of the regular police who are stationed at theatres, or at other places of public amusement or business,*	5,220 04
Detective officers, (each \$3.50 per day)	9,441 50
Superintendent of Hacks and Carriages,	1,281 00
Superintendent of Carts, Wagons, etc.,	1,281 00
Superintendent of Pawnbrokers,	1,281 00
Special officer whose duty is to look after cases of drunkenness, balance,	345 00
Constable for serving legal notices for the various departments,	823 50
Officers at the City Prison,	3,445 75
Clerk in the office of the Chief,	1,140 00
Detective and Assistant Clerk,	1,301 00
Stewards of the various Station Houses, and cleaning City Prison,	3,855 46

 \$408,550 87

(To which should be added the cost of cloth for uniforms, which was on hand May 1, 1867, and furnished to the members at cost prices, and deducted from their pay, amounting to \$1,055, making the actual pay of the force for the year \$409,605.87)

Carried forward,

 \$408,550 87 \$4,340,771 89

* These services are charged to the parties so benefited; the amounts are collected weekly by the Chief of the Police, and are by him paid into the City Treasury, monthly, to the credit of the Police Department.

<i>Brought forward,</i>	\$408,550 87	\$4,340,771 89
Gas,	4,606 60	
Fuel,	3,000 92	
Transporting prisoners from Station Houses to City Prison—by the Internal Health Department,	2,133 75	
Carriage and wagon hire for the use of officers and for the conveyance of disabled persons who are cared for by the police, also for the removal of bodies,	616 11	
Medical attendance and medicine furnished, by order of police officers, to persons arrested, wounded, or otherwise needing such assistance,	739 36	
Food for prisoners while in the City Prison waiting examination,	1,217 60	
Food supplied to prisoners and others at the various Station Houses,	197 90	
BADGES.		
390 silver, including die and cutter,	\$1,004 70	
For Licensed Juvenile Pedlers,	499 70	
Worked with bullion ; including numbers and gloves,	446 96	
	<hr/>	1,951 36
BOATS.		
Repairs,	\$1,687 22	
Supplies,	474 67	
Chandlery, oars, etc.,	103 28	
	<hr/>	2,265 17
Furniture, bedding, stoves, etc.,	1,846 21	
Water rates for station houses,	963 34	
Travelling expenses of officers to various places in search of criminals and fugitives from justice, including telegraphing, etc.,	843 77	
Ropes, chains and stakes required for closing up the streets and for restraining crowds on public days ; carting and putting up and removing same ; flags, and setting same on public occasions,	361 76	
	<hr/>	
<i>Carried forward,</i>	\$429,294 72	\$4,340,771 89

POLICE DEPARTMENT.

93

<i>Brought forward,</i>	\$429,294 72	\$4,340,771 89
Pistols, clubs, handcuffs, etc.,	306 62	
Washing bed-clothes ; oil, fluid, wick- ing, soap, sand, and other small sup- plies for the various houses,	237 88	
Ice for Station Houses,	230 50	
Small repairs,	113 29	
Repairing telegraphic instruments,	31 50	
Removing nuisances, snow, ice and other obstructions from streets and elsewhere,	42 91	
Meals for officers when they could not be spared from duty, cartage and small items,	36 65	
Photographs for Rogues' Gallery,	35 50	
Allowance to an officer for injury from expo- sure while on duty,	\$300 00	
Legal expenses defending officers,	198 30	
	<hr/>	498 30
STATION HOME.		
Allowance on account of rent,	\$250 00	
Police officer,	123 00	
	<hr/>	373 00
Board and shoeing of horse, repairs of harness and vehicle, etc., used by the Chief of Police, including exchange of buggy,	813 56	
Stationery and blank books,	749 88	
Printing,	724 35	
Postages and newspapers,	56 30	
Expenses of Committees of 1867 and 1868,	306 20	
Carriage hire,	51 50	
Photographs of Committee of 1867, including frames,	42 00	
	<hr/>	
<i>Total for Police,</i>		433,944 66
<i>Amount paid by Treasurer, per item No. 55 of his account,</i>	\$433,857 66	
<i>Add amount not called for,</i>	87 00	
	<hr/>	
	\$433,944 66	
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Carried forward,

\$4,774,716 55

Brought forward, \$4,774,716 55

Primary School-house, Charter Street.

For plans and specifications for a house to be erected on Charter Street, in place of one removed, 475 00

Per item No. 65 of Treasurer's account.

Primary School-house, Thacher Street.

For land purchased for the enlargement of the yard attached to said house, 3,612 16

Per item No. 64 of Treasurer's account.

Printing and Stationery. (See Appendix.)

Additional items for Printing and Stationery will be found charged under various heads.

Printing City Documents, notifications, tax-bills, and blanks of various kinds, including the cost of paper and binding, \$13,798 98

Stationery for public offices and for the members of the City Council, not charged elsewhere, 1,929 09

Blank books, 909 35

Printing, coloring and mounting maps of the city, 833 85

Binding documents, etc., 613 08

Revenue stamps, 31 50

One-half interest in a lithograph stone — plan Back Bay lands, 67 20

Total for Printing and Stationery, as per item No. 56 of Treasurer's account, 18,183 05

Public Bathing.

For furnishing free salt water bathing facilities to the public during the summer months, erecting and repairing buildings, salaries, etc., viz:

GENERAL EXPENSES.

Superintendent and assistants in care of houses during the winter, \$1,928 91

Tools, hardware, chains, etc., 320 50

Repairing sea-wall, 150 00

Boat and oars, 54 92

Stove and fuel, 40 50

Carried forward, \$2,494 83 \$4,796,986 76

<i>Brought forward,</i>	\$2,494 88	\$4,796,986 76
Printing and Stationery,	130 77	
Expenses of Committees of 1867 and 1868,	164 55	
Photographs of Committee of 1867, including frames,	67 75	
Carriage hire,	34 50	
	<hr/>	
	\$2,892 40	

HOUSE NO. 1, WEST BOSTON BRIDGE.

Repairs,	\$602 19	
Superintendent,	375 00	
Boat and small items,	85 21	
Storage ground during winter,	25 00	
	<hr/>	
	1,087 40	

HOUSE NO. 2, CRAGIE'S BRIDGE.

Rent and superintending per agreement,	1,000 00	
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HOUSE NO. 3, WARREN BRIDGE, FOR MALES.

Repairs,	\$443 27	
Superintending,	388 00	
Furnishing and supplies,	77 56	
	<hr/>	
	908 83	

HOUSE NO. 4, WARREN BRIDGE, FOR FEMALES.

Constructing house,	\$2,041 64	
Superintendent,	240 00	
Rent,	50 00	
Ice,	10 75	
	<hr/>	
	2,342 39	

HOUSE NO. 5, EAST BOSTON, FOR MALES.

Superintendent,	\$366 00	
Repairs,	298 83	
Rent,	250 00	
Towage and small items,	41 00	
	<hr/>	
	955 83	

HOUSE NO. 6, EAST BOSTON, FOR FEMALES.

Constructing house,	\$2,472 19	
Superintendent,	240 00	
Furnishing, towage, ice,	95 93	
	<hr/>	
	2,808 12	

<i>Carried forward,</i>	<hr/>	<hr/>
	\$11,994 97	\$4,796,986 76

<i>Brought forward,</i>		\$11,994 97	\$4,796,986 76
HOUSE NO. 7, ARCH WHARF.			
Rent of dock and room on wharf,	\$450 00		
Superintendent,	360 00		
Repairs,	174 98		
Towage, ice and gas,	67 35		
		1,052 33	
HOUSE NO. 8, MT. WASHINGTON AVENUE BRIDGE.			
Constructing house,	\$2,084 99		
Superintendent,	366 00		
Furnishing, towage and ice,	116 52		
		2,567 51	
HOUSE NO. 9, FOOT OF BROADWAY.			
Constructing house and fence,	\$2,143 92		
Superintendent,	277 00		
Furnishing, etc.,	94 55		
		2,515 47	
HOUSE NO. 10, FOOT OF L STREET,			
Repairs and alterations,	\$948 37		
Superintendent,	372 00		
Water, furnishing, etc.,	68 60		
		1,388 97	
HOUSE NO. 11, DOVER STREET BRIDGE, FOR MALES.			
Constructing house,	\$2,103 45		
Superintendent,	369 00		
Towage, furnishing, etc.,	181 57		
		2,604 02	
HOUSE NO. 12, DOVER STREET BRIDGE, FOR FEMALES.			
Alterations and repairs,	\$1,173 12		
Superintendent,	240 00		
Towage, ice, etc.,	117 38		
		1,530 50	
<i>Total for Public Bathing, as per item No. 59 of Treasurer's account,</i>			23,653 77
<i>Public Buildings.</i>			
<i>For Repairs, Alterations and care of the Public Buildings, so called, which include all the Buildings</i>			
<i>Carried forward,</i>			\$4,820,640 53

Brought forward, \$4,820,640 53
belonging to, or hired by the city, except School-
houses; Lunatic and City Hospitals, and the
County Buildings; also for Rents of Buildings
used for city purposes.

SALARIES.

James C. Tucker, Super- intendent of Public Buildings,	\$2,500 00	
Clerk in Superintendent's Office,	1,000 00	
Henry Taylor, Superin- tendent Faneuil Hall,	500 00	
Assistant at Faneuil Hall,	156 00	
Messenger at Roxbury City Hall,	200 00	
	<hr/>	\$4,356 00

ALTERATIONS AND REPAIRS OF BUILD-
INGS, viz:*Engine, Hose, and Hook and Ladder
Houses:—*

Ordinary,	\$3,025 46	
For Engine No. 3—rais- ing, etc.,	3,835 55	
For Engine No. 5—addi- tion, bath-room, etc.,	6,543 26	
For Hose No. 4—hose tower,	1,348 25	
For Hose No. 5—bath- ing apparatus,	761 37	
For Hose No. 6—tene- ment, hose tower, etc.,	3,985 67	
For Hose No. 10—re- modelling for a horse hose Co.,	5,045 56	
For Hook and Ladder No. 3—tenement, floor, stalls, etc.,	1,692 28	
	<hr/>	\$26,237 40

Police Station Houses and City Prison,	3,918 69	
West City Stable,	1,845 19	
Markets,	1,393 06	
	<hr/>	

Carried forward, \$33,394 34 \$4,356 00 \$4,820,640 53

<i>Brought forward,</i>	\$33,394 34	\$4,356 00	\$4,820,640 53
Public Library Building,	1,389 81		
Faneuil Hall,	1,003 10		
Ward rooms,	987 40		
Hay scales,	901 39		
Armories,	729 20		
People's Ferry, including watchman,	485 55		
Soldiers' Home, inclu- ding sidewalk,	269 92		
House of Reception,	256 29		
South City Stables, par- tition in loft,	228 19		
Eastern Railroad Wharf,	204 16		
Room for Truant Officers,	74 96		
Pound,	43 25		
Building at Roxbury,	12 63		
	<hr/>	39,980 19	

CITY HALL.

Engineer, Janitor, care and cleaning,	\$5,282 00		
Furniture and furnishing, including addition to Council Chamber,	4,455 79		
Alterations and repairs,	2,529 92		
Fuel,	2,954 09		
Gas,	1,490 62		
Water rates,	552 50		
Ice (two years)	514 00		
Small supplies,	206 61		
Watering around the same,	110 00		
	<hr/>	18,095 53	

[Two police officers during the day,
and four during the night, are de-
tailed on duty in the building.]

FURNITURE AND FURNISHING.

Rooms for City Solici- tor, Pemberton Square,	\$2,446 79		
Police Station Houses,	383 29		
Room for Truant Officers,	372 00		
Faneuil Hall,	125 50		
Markets,	7 50		
	<hr/>	3,335 08	

Carried forward,

\$65,766 80 \$4,820,640 53

<i>Brought forward,</i>		\$65,766 80	\$4,820,640 53
RENTS, viz :			
Rooms for City Solicitor in Pemberton Square, from Nov. 1, 1867, in- cluding heating, care, and taxes,	\$1,047 69		
Halls and rooms for Ward meetings,	915 00		
Houses Nos. 40 and 42 Bridge St., and Foun- dry building, North Grove St., and taxes,	732 50		
House on Leverett St., (three months,)	87 50		
Ground rent for Pound, E. Bostoh,(two years,)	40 00		
		2,822 69	
HEATING APPARATUS, viz :			
Police Station Houses,	\$258 69		
Public Library,	86 81		
Hay Scales,	42 45		
Ward Rooms,	23 95		
Faneuil Hall,	21 69	433 59	
FUEL, viz :			
Weighing and inspecting,	\$318 00		
Faneuil Hall,	60 72		
Roxbury City Hall,	11 40	390 12	
GAS, viz :			
Ward Rooms,	\$242 10		
Faneuil Hall,	75 67		
City Solicitor's Office,	2 17	319 94	
Opening, closing, and cleaning ward rooms, and incidental expenses con- nected with the same,		310 25	
Cartage, frames, and small items,		132 72	
Water rates at Faneuil Hall, (two years,)		80 00	
Auction expenses, sale of estate on Commercial Street,		69 47	
Purchase and exchange of horses, harness, boarding and shoeing, and repairs on vehicles, harnesses, etc.,		1,838 14	
<i>Carried forward,</i>		\$72,163 72	\$4,820,640 53

<i>Brought forward,</i>	\$72,163 72	\$4,820,640 53
Stationery and blank books,	107 35	
Printing,	59 70	
Stamps and newspapers,	28 50	
Expenses of Committee of 1868 to Philadelphia,	1,000 00	
Expenses of Committee of 1867 to Providence,	31 50	
Expenses of Committees of 1867 and 1868,	2,125 45	
Carriage hire,	167 50	
Photographs of the Committee of 1867, including frames,	113 00	

Total for Public Buildings, as per item No. 61 of Treasurer's account,

75,796 72

Public Institutions.

Cost of carrying on and maintaining the various Public, Charitable and Reformatory Institutions, excepting the City Hospital, including all the expenses connected therewith, all of which are under the supervision and control of the Board of Directors for Public Institutions, viz :

HOUSE OF INDUSTRY, HOUSE OF REFORMATION, AND ALMSHOUSE AT DEER ISLAND, INCLUDING ALMSHOUSE AT ROXBURY, FROM JANUARY 1, 1868.

SALARIES: Thomas E.

Payson, Superintendent House of Industry, \$1,200 00

Thomas E. Payson, Superintendent, House of Reformation, 500 00

Samuel H. Durgin, Physician (who is also Port physician), 600 00

All other employes, 12,811 89

\$15,111 89

Subsistence supplies, 47,096 56

Clothing and bedding, including material for manufacturing same, 13,721 10

Alterations and repairs, including alterations of "farm house" for pauper boys, and roofing boiler house, 18,010 63

Fuel, 7,503 66

Carried forward,

\$101,443 84 \$4,896,437 25

<i>Brought forward,</i>	\$101,443 84	\$4,896,437 25
Gas: Coal for manufacturing, gas retorts and revenue tax,	3,735 74	
Oxen, forage, repairs of vehicles and harnesses, agricultural implements, seeds, etc.,	6,878 78	
Furniture and furnishing,	2,112 45	
Medicines, drugs, etc.,	1,005 68	
Iron, steel, hardware, etc.,	824 41	
School-books, newspapers, etc.,	444 08	
Cartage, ferry tolls, and sundry small items,	244 06	
Repairs of sewing machines,	60 35	
Grants of money to inmates on their discharge,	46 45	
Chemical analysis, water, etc., and investigating cause of sickness,	300 00	
Stationery, printing and stamps,	316 02	
Entertaining the City Government and invited guests at the Institution,	596 00	
Carriage hire,	20 00	
Expenses of Directors,	14 25	

Total expenditure on account of Houses of Industry, Reformation, etc., at Deer Island, and Almshouse at Roxbury,

\$118,042 11.

HOUSE OF CORRECTION AT *South Boston.*

SALARIES: Charles Rob-
bins, Master, from
March 15, 1867, to

April 1, 1868, \$1,562 50

All other employés, 11,649 35

\$13,211 85

Subsistence supplies,	27,811 68
Clothing, bedding and material for manufacturing same,	4,269 65
Trimnings, etc., used in manufacturing shirts and blankets,	3,178 43
Sewing and knitting machines, needles, etc., including repairs,	1,666 69
Furniture, including repairs,	1,434 30
Fuel,	6,057 24
Coal for manufacturing gas, including retorts and revenue tax,	1,207 53

Carried forward,

\$58,837 37 \$4,896,437 25

TO THE ALBANY

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CITY EXPENDITURES.

<i>Brought forward,</i>	\$58,837 37	\$4,896,437 25
[Gas for the Lunatic Hospital is furnished by this institution.]		
Alterations and repairs, including material,	5,069 08	
Horse and open wagon, exchange of carryall, forage, repairs of vehicles and harness, seeds, agricultural implements, etc.,	3,779 06	
Hardware, iron, steel, etc.,	697 74	
Medicines, drugs, etc.,	569 84	
Water rates,	462 00	
Ice (two years),	277 10	
Christmas decorations, travelling expenses, cartage and small items,	182 84	
Rent of house, corner of First and M streets, including water rates,	145 50	
Grants of money by the master to inmates on their discharge,	84 75	
Stationery and blank books,	181 68	
Printing,	98 30	
Postage and revenue stamps and newspapers,	63 00	
Entertaining the City Government and other invited guests at the Institution,	285 00	
Carriage hire, .	33 00	
<i>Total expenditure on account of House of Correction,</i>	<u>\$70,765 76</u>	
LUNATIC HOSPITAL, AT <i>South Boston,</i>		
SALARIES: Dr. C. A. Walker, Superintendent, from March 15, 1867, to April 1, 1868,	\$1,875 00	
All other employes,	8,456 05	
	<u>\$10,331 05</u>	
Subsistence supplies,	23,380 90	
Bedding, clothing, etc.,	2,570 05	
Furniture and furnishing,	3,113 96	
Repairs and alterations, including new cooking range,	4,270 20	
Fuel,	3,494 64	
Gas, including carburater and carburetting,	1,302 69	
<i>Carried forward,</i>	<u>\$48,463 49</u>	\$4,896,437 25

<i>Brought forward,</i>	\$48,463 49	\$4,896,437 25
Top buggy, harness, repairs of vehicles and harnesses, forage, seeds and agricultural expenses,	2,634 76	
Drugs, medicines, etc.,	1,543 38	
Water rates,	770 94	
Ice (two years),	300 32	
Christmas tree, harbor excursion, fireworks, etc., for entertainment of inmates,	368 37	
Books, games, and newspapers,	339 43	
Chemical examinations, funeral expenses, and small items,	222 36	
Stationery and stamps,	149 53	
Printing,	53 70	
Carriage hire,	17 00	
<i>Total expenditure on account of Lunatic Hospital,</i>	<u>\$54,863 28</u>	

STEAMBOAT HENRY MORRISON.

The boat runs from the city to Deer and Gallop's Islands, for the accommodation of the City Institutions there.

SALARIES, viz: Captain,	\$1,335 00	
Engineer,	1,117 50	
Mate,	772 00	
Fireman,	765 00	
Deckhand,	710 00	
	<u>\$4,699 50</u>	
Fuel,	2,765 00	
Rent of Eastern Railroad wharf,	2,250 00	
Repairs including hire of tug while repairing,	2,055 14	
Chandlery, etc.,	312 41	
Water rates,	192 56	
Custom House papers,	150 35	
Furniture and printing,	28 20	
<i>Total expenditure on account of steamboat Henry Morrison,</i>	<u>\$12,453 16</u>	

PAUPER EXPENSES.

For the support of boys in the State Reform School at Westboro' and the Nautical Branch thereof; also

<i>Carried forward,</i>	<u>\$4,896,437 25</u>
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<i>Brought forward,</i>	\$4,896,437 25
<i>of girls at the Reform School at Lancaster, who had a legal settlement in this city, the transportation of paupers to the State Almshouses, etc., viz :</i>	
State Reform School, Westboro',	\$2,899 35
Nautical branch,	3,336 52
State Lunatic Hospitals,	2,291 71
Female Reform School, Lancaster,	1,119 85
Railroad tickets for conveying State paupers to the various State Institutions ; and fares of other paupers to their proper settlements or other places, in or out of this State, including other travelling expenses,	757 38
Salary in part of the driver of the vehicle employed in removing prisoners to and from the steamboat "Henry Morrison" ; and State paupers to the various railroad depots for transportation to the State Institutions,	375 00
Removing small-pox cases,	148 00
Food furnished paupers while waiting transportation,	72 54
Medical service,	9 00
<i>Total for Pauper Expenditures,</i>	<u>\$11,009 35</u>

OFFICE EXPENSES.

Expenditures charged by the Board of Directors under this head, viz :

Clerk hire,	\$4,200 00
Printing and binding,	168 95
Stationery and blank books,	164 09
Stamps, newspapers and small items,	118 67
Harbor excursion of Board of Directors,	475 85
Carriage hire,	178 00
Photographs of the Board of Directors of 1867, including frames,	175 00
Expenses of Board of Directors of 1867,	47 00
<i>Total " Office Expenses,"</i>	<u>\$5,527 56</u>

Carried forward,

\$4,896,437 25

Brought forward,

\$4,896,437 25

RECAPITULATION.

House of Industry,	
<i>Per item No. 34 of Treasurer's account,</i>	\$118,042 11
House of Correction,	
<i>Per item No. 35 of Treasurer's account,</i>	70,765 76
Lunatic Hospital,	
<i>Per item No. 44 of Treasurer's account,</i>	54,863 28
Steamboat "Henry Morrison,"	
<i>Per item No. 75 of Treasurer's account,</i>	12,453 16
Pauper Expenses,	
<i>Per item No. 52 of Treasurer's account,</i>	11,009 35
Office Expenses,	
<i>Per item No. 63 of Treasurer's account,</i>	5,527 56

*Total expenditures of Institutions under the control of
the Board of Directors for Public Institutions (see
Appendix),*

272,661 22

Public Lands.

Salary: Robert W. Hall, Superintendent, one year,	\$1,800 00
Laborers,	177 35
Edgestones and setting,	1,261 24
Construction and repairs of sidewalks, fences, etc.,	1,126 73
Sewer assessments and repairs of drains,	496 22
Filling land on North- ampton Street, west of Tremont,	\$2,450 00
Harrison Avenue, near Dedham Street,	118 50
	<hr/> 2,568 50
Filling and grading streets, as follows, viz:	
Northampton,	\$221 25
U between Broadway and Third,	150 00
Northfield,	110 00
Brookline,	65 00
Canton,	15 75
	<hr/> 562 00
Tax of the town of Hull on Great Brewster Island,	16 96
Stationery and advertising,	13 43

Carried forward,

\$8,022 43 \$5,169,098 47

<i>Brought forward,</i>	\$8,022 43	\$5,169,098 47
Expenses of Committees of 1867 and 1868,	983 65	
Photographs of Committee of 1867, including frames,	72 00	
Carriage hire,	20 00	
<hr/>		
<i>Total for Public Lands, as per item No. 60 of Treasurer's account,</i>		9,098 08

Public Library.

Expenses of carrying on the Public Library in Boylston Street, which is open to all the citizens of Boston every day, excepting Sunday, from 9, A. M., to 10, P. M.

SALARIES, viz: Superintendent, C. C. Jewett, from May 1, 1867, to April 1, 1868, per vote of City Council,	\$3,250 00	
Justin Winsor, from February 25, 1868,	288 46	
Librarian, Edward Capen,	2,200 00	
Female assistants,	8,434 63	
Male assistants,	7,114 24	
Janitor,	1,116 67	
Services on Prince Library,	1,674 46	
	<hr/>	\$24,078 46
Books, periodicals and newspapers,	10,608 99	
Binding, including materials,	4,076 99	
Printing, including catalogue,	3,355 61	
Stationery and blank books, including paper for covering books,	1,419 47	
Gas,	2,059 42	
Furniture and furnishing, including indicator,	1,690 20	
Fuel,	1,164 92	
Cleaning windows, paint, etc.,	691 18	
Messenger corps, cartage, freight, etc.,	456 37	
Postage and revenue stamps,	375 09	
Insurance,	272 58	
Washing, ice and small supplies,	269 09	
Small repairs and care of grounds,	123 38	
Water rates and watering street,	75 00	
	<hr/>	
<i>Carried forward,</i>	\$50,716 75	\$5,178,196 55

<i>Brought forward,</i>	\$50,716 75	\$5,178,196 55
Expenses attending the death of C. C. Jewett, late Superintendent — decorations and carriage hire,	29 36	
Carriage hire,	20 00	
<i>Total for Public Library, as per item No. 62 of Treasurer's account,</i>		50,766 11
[Repairs and alterations are charged to Public Buildings.]		

Roxbury Debt.

Charged the Committee on the Reduction of the City Debt the amount which became due since January 1, 1868, on Roxbury Debt,	150 00
<i>Per item No. 67 of Treasurer's account.</i>	

Salaries.

For the Salaries of the following City Officers, not chargeable to any specific appropriation, for the year ending 31st March, 1868, viz :

MAYOR.

Otis Norcross, for the municipal year 1867,	\$5,000 00
Nathaniel B. Shurtleff, from January 6, 1868,	1,181 51

MAYOR'S CLERK.

Charles E. Davis, Jr.	1,300 00	
		* \$7,481 51

TREASURER'S DEPARTMENT.

F. U. Tracy, Treasurer,	\$4,500 00	
Clerk hire for office (see Water Works),	7,400 00	
Extra allowance in the tax season, by special vote of the City Council,	1,200 00	
		13,100 00

AUDITOR OF ACCOUNTS' DEPARTMENT.

Alfred T. Turner, Auditor of Accounts,	\$4,000 00	
Clerk hire,	4,500 00	
		8,500 00

<i>Carried forward,</i>	\$29,081 51	\$5,229,112 66
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<i>Brought forward,</i>		\$29,081 51	\$5,229,112 66
CITY CLERK'S DEPARTMENT.			
S. F. McCleary, City			
Clerk,	\$4,000 00		
Clerk hire,	4,600 00		
Extra allowance, by vote			
of the City Council,	300 00		
	<hr/>	8,900 00	
CLERK OF COMMON COUNCIL.			
Washington P. Gregg,	\$1,400 00		
Clerk hire,	500 00		
	<hr/>	1,900 00	
CLERK OF THE COMMITTEES OF THE CITY COUNCIL.			
James M. Bugbee,		2,200 00	
MESSENGER OF THE CITY COUNCIL.			
O. H. Spurr,	\$1,600 00		
M. H. Spurr, assistant,			
from March 25, 1867,			
to March 17, 1868,	392 21		
Alvah H. Peters, from			
March 23, 1868,	10 00		
	<hr/>	2,002 21	
CITY SOLICITOR'S DEPARTMENT.			
John P. Healy,			
Solicitor,	\$5,000 00		
Office rent and			
expenses, to			
January 16,			
1868,	476 30		
	<hr/>	\$5,476 30	
Clement H. Hill, Assis-			
tant Solicitor,	2,500 00		
Fisher Ames, Clerk,	1,000 00		
	<hr/>	8,976 30	
ROXBURY OFFICERS.			
Joseph W. Dudley, Treas-			
urer, three months,	\$500 00		
Joseph W. Tucker, City			
Clerk, three months,	300 00		
	<hr/>		
<i>Carried forward,</i>	\$800 00	\$53,060 02	\$5,229,112 66

<i>Brought forward,</i>	\$800 00	\$53,060 02	\$5,229,112 66
Clerk hire, auditing and closing books of the Treasurer of Roxbury,	268 36		
		1,068 36	

ASSESSORS' DEPARTMENT.

Principal Assessors, viz :

Thomas J. Bancroft, from October 21, 1867,	\$1,118 15
Benjamin Cushing,	2,500 00
Thomas Hills,	2,500 00
George Jackson to include Dec. 31st, 1867,	1,875 00
Horace Smith,	2,500 00

Per diem, Assessors, — salary six dollars per day while employed.

John Brown, 111 days,	666 00
James Dennie, 111 days,	666 00
Francis James, 111 days,	666 00
Augustus Reed, 111 days,	666 00
Joseph Robbins, 111 days,	666 00
George F. Williams, 111 days,	666 00
Gerry W. Cochrane, 107 days,	642 00
Joseph F. Huntress, 106 days,	636 00
Abel B. Munroe, 105 days,	630 00
Simeon P. Taylor, 104 days,	624 00
Thomas J. Bancroft, 103 days,	618 00
Joseph L. Drew, 101 days,	606 00
Samuel S. Cudworth, 97 days,	582 00

Assistant Assessors, — salary five dollars per day while employed.

Albert H. Taylor, 110 days,	550 00
James Whorf, 110 days,	550 00
John F. Flynn, 103 days,	515 00

Carried forward, \$20,442 15 \$54,128 38 \$5,229,112 66

<i>Brought forward,</i>	\$20,442 15	\$54,128 38	\$5,229,112 66
James Healy, 105 days,	525 00		
Theophilus Burr, 96 days,	480 00		
Brooks T. Batcheller, 96 days,	480 00		
Francis S. Carruth, 106 days,	530 00		
Eleazer F. Pratt, 107 days,	535 00		
Patrick Lovett, 110 days,	550 00		
Otis Rich, 110 days,	550 00		
Oliver P. Bowman, 103 days,	515 00		
David Kimball, 102 days,	510 00		
George Holmes, 104 days,	520 00		
Stephen A. Stackpole, 104 days,	520 00		
Chas. F. Dana, 100 days,	500 00		
John L. Emmons, 107 days,	535 00		
Henry A. Davis, 91 days,	455 00		
James Standish, 91 days,	455 00		
Samuel B. Hopkins, 103 days,	515 00		
Edward A. Hunting, 103 days,	515 00		
Isaac A. Hatch, 103 days,	515 00		
George W. Skinner, 107 days,	535 00		
Samuel C. Demerest, 100 days,	500 00		
Wm. Gallagher, 105 days,	525 00		
CLERK HIRE. Office and street,	12,734 00		

Total salaries of Assessors and Clerks, 43,941 15

Total for Salaries, as per item No. 69 of Treasurer's account,

98,069 53

Schools and School-houses.

Expenditures during the year for carrying on the Public Schools, viz: two High, one Latin, one Normal, twenty-six Grammar, and three hundred and six Primary, including the Repairs of the Houses, Salaries, Furniture, Fuel, and all other Expenses of the same. (See Appendix.)

Carried forward,

\$5,327,182 19

Brought forward,

\$5,327,182 19

SALARIES OF OFFICERS OF SCHOOL COMMITTEE.

J. D. Philbrick, Superintendent,	\$4,000 00
Barnard Capen, Secretary,	1,540 48
George A. Smith, Auditing Clerk,	1,180 27
Oliver H. Spurr, Messenger,	500 00
Truant Officers — four for one year,	\$4,800 00
One from October 20, 1867,	533 33
	<hr/> 5,333 33
Judge of Municipal Court, Southern District, for disposing of truant cases,	25 00
	<hr/>
<i>Total for Salaries officers School Com- mittee,</i>	<hr/> <hr/> \$12,579 08

INSTRUCTORS HIGH AND GRAMMAR SCHOOLS.

*Salaries of the Latin, High, Normal and Grammar
School Instructors, viz:*

Latin, Bedford Street,	\$19,800 00
Instructor of French,	500 00
	<hr/> \$20,300 00
High, for Boys, Bedford Street,	\$20,012 88
Instructor of Drawing,	500 00
Instructor of French,	175 00
	<hr/> 20,687 88
Roxbury High, Kenilworth Street,	2,300 00
High and Normal, for girls, Mason Street,	\$15,333 42
Instructor of Drawing,	1,300 00
" " German,	500 00
" " French,	500 00
" " Music,	450 00
	<hr/> 18,083 42

<i>Total for Latin, High, and Normal Schools,</i>	<hr/> \$61,371 80
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GRAMMAR SCHOOLS, viz:

Adams, Belmont Square, E. Boston,	12,798 58
Bigelow, Fourth Street, So. Boston,	19,330 00
Bowditch, South Street,	16,726 95
Bowdoin, Myrtle Street,	10,137 50
Boylston, Fort Hill,	12,040 45

Carried forward,

\$132,404 78 \$5,327,182 19

<i>Brought forward,</i>	\$132,404 78	\$5,327,182 19
Brimmer, Common Street,	15,139 73	
Chapman, Eutaw Street, East Boston,	11,273 41	
Comins, Gore Avenue, Boston Highlands,	3,587 51	
Dearborn, Dearborn Place, Boston Highlands,	3,512 50	
Dudley and Washington, Dudley and Washington streets, Boston Highlands,	4,166 67	
Dwight, Springfield Street,	13,414 09	
Eliot, North Bennet Street,	14,109 79	
Everett, Northampton Street,	12,565 60	
Franklin, Ringgold Street,	13,155 10	
Hancock, Richmond Place,	14,028 84	
Lawrence, B and Third streets, South Boston,	18,323 40	
Lincoln, Broadway, South Boston,	13,725 83	
Lyman, Meridian Street, East Boston,	10,789 93	
Mayhew, Hawkins Street,	12,799 22	
Phillips, Southac Street,	12,574 21	
Prescott, Prescott St., East Boston,	11,782 27	
Quincy, Tyler Street,	17,365 77	
Rice, Washington Street,	5,365 19	
Wells, Blossom Street,	9,593 07	
Winthrop, Tremont Street,	14,570 77	
Instructors of Music for all the <i>Grammar</i> Schools,	3,225 00	
Director of Vocal and Physical Culture for all <i>Grammar</i> Schools,	3,000 00	
Instruction in military tactics, including use of Boylston Hall,	1,250 00	
Allowance to James Robinson, an Instructor of Writing and Arithmetic, formerly attached to the Bowdoin School, for general services in these branches of school instruction, whenever called upon,	775 00	
Teacher of Elocution, "Boston Highlands," schools (two months),	100 00	
<i>Total for High and Grammar Instructors,</i>	<u>\$372,597 68</u>	

[Salaries of instructors in the "Boston Highlands" were paid from November 1, 1867.]

Carried forward,

\$5,327,182 19

Brought forward,

\$5,327,182 19

INSTRUCTORS PRIMARY SCHOOLS.

Salaries of the Primary School Instructors, as follows, viz :

Adams District,	\$5,263 74
Bigelow "	8,135 01
Bowditch "	8,493 50
Bowdoin "	5,199 46
Boylston "	9,228 44
Brimmer "	9,597 31
Chapman "	6,378 94
Comins " "Boston Highlands,"	3,233 12
Dearborn " " "	1,891 66
Dudley and Washington District, "Boston Highlands,"	1,908 34
Dwight District,	3,792 69
Eliot "	11,050 00
Everett "	6,441 23
Franklin "	8,787 00
Hancock "	12,266 23
Lawrence "	13,068 86
Lincoln "	8,283 49
Lyman "	5,170 84
Mayhew "	6,377 56
Minors, for licensed newsboys and boot-blacks,	268 22
Normal, branch off,	1,950 00
Phillips District,	5,201 34
Prescott "	5,368 05
Quincy "	7,721 31
Rice "	2,962 18
Wells "	7,800 00
Winthrop, "	7,679 70
Instructor of music for all primary schools,	2,500 00

<i>Total for Primary Instructors,</i>	<u>\$176,018 22</u>
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EXPENSES OF GRAMMAR SCHOOLS, authorized by the School Committee, viz :

Books and Slates.—School books, furnished to indigent scholars, exclusive of the \$50 paid annually from the Webb

Carried forward,

\$5,327,182 19

<i>Brought forward,</i>			\$5,327,182 19
Fund for writing books, pens, etc., furnished to the Franklin School,	\$9,961 19		
Slates and pencils,	509 43		
Books of reference, and other books for use of schools,	1,419 25		
	<hr/>	\$11,889 87	
<i>Printing and Stationery.</i> —Blanks and other printing, including the Annual Report of the School Committee, programmes of exercises on exhibition day, etc.,	\$7,208 61		
Stationery and blank books,	2,925 03		
	<hr/>	10,133 64	
<i>Festival.</i> —Expenses attending the Annual Festival to Medal Scholars, in July, viz :			
Rent of Music and Bumstead Halls, decorations and doorkeepers,	\$1,053 00		
Collation for children,	732 50		
Music, including charts and services of conductor and orchestra,	386 50		
Bouquets,	200 00		
Printing programmes, etc.,	95 04		
Railroad fares for conveying children from South End, South and East Boston, and clerk hire,	89 95		
	<hr/>	2,556 99	
<i>Medals and Diplomas.</i> —Engraving, printing and filling out diplomas which were distributed among the pupils of the First, Second and Third Classes in the High, Normal and Grammar Schools,	\$1,459 07		
	<hr/>		
<i>Carried forward,</i>	\$1,459 07	\$24,580 50	\$5,327,182 19

<i>Brought forward,</i>	\$1,459 07	\$24,580 50	\$5,327,182 19
Cost and incidental expenses of 150 Franklin Medals, procured from the United States Mint at Philadelphia (exclusive of \$50 paid from the Franklin Fund),	204 44		
Rings and Ribbons, and engraving medals,	58 50		
		1,722 01	
Maps and globes,		684 60	
Ascertaining the number of children between the ages of five and fifteen, and collecting statistics concerning the Private Schools in the city,		590 00	
Philosophical instruments, repairs of same, and chemicals,		478 68	
Music charts,		380 00	
Rent of Pianos and purchase of stool,		280 00	
Swords, muskets, equipments, repairs of drums, etc.,		225 63	
"Boston Highlands" Evening School,		200 00	
Crayons,		159 30	
Sewing materials, tin trunks, cartage and small items,		122 85	
Postages,		114 00	
Music and map stands,		56 25	
Allowance to a teacher for a counterfeit bill alleged to have been received from the City Treasurer,		50 00	
Carriage hire,		133 25	
Expenses of Committee of 1867,		35 00	
<i>Total expenses for High and Grammar Schools, by authority of School Committee,</i>		\$29,812 07	
EXPENSES OF PRIMARY SCHOOLS under the authority of the School Committee, viz:			
Pianos. — Cost of forty,	\$8,000 00		
Covers for the same,	248 88		
Rents,	121 14		
		\$8,370 02	
<i>Carried forward,</i>		\$8,370 02	\$5,327,182 19

<i>Brought forward,</i>	\$8,370 02	\$5,327,182 19
Books and slates,—books furnished to indigent scholars,	\$2,596 28	
Slates and slate pencils,	1,362 06	
Books of reference,	15 99	
	<hr/>	3,974 33
Music charts,	336 00	
Numeral frames, tablets, charts, etc.,	185 23	
Printing, including record books,	1,322 28	
Stationery and blank books,	293 15	
Carriage hire for Auditing Clerk while distributing books, etc.,	72 50	
	<hr/>	
<i>Total expenses for Primary Schools by authority of School Committee,</i>	\$14,553 51	
	<hr/>	

EXPENSES OF HIGH AND GRAMMAR SCHOOLS, *by authority of the Committee on Public Buildings, viz :*

Alterations and repairs on the several houses and rented rooms, viz :

Ordinary,	\$18,672 41	
Lawrence : — rebuilding walls, painting, etc.,	9,324 69	
Rice : — remodelling and painting,	3,916 24	
Mayhew : — removing old buildings, building fence, grading yard, &c.,	1,411 40	
Hancock : — painting,	1,200 00	
Bigelow : — painting,	972 00	
Bowdoin : — painting,	637 93	
Bowditch : — inside blinds,	528 00	
Chapman : — roofing,	500 50	
Adams : — speaking tubes, etc.,	225 00	
	<hr/>	
<i>Total for alterations and repairs,</i>	\$37,388 17	
Fuel, including housing and inspection,	21,420 13	
Care and cleaning houses, building fires, etc.,	15,937 43	
Furniture and furnishing, including repairs and oiling ; also ink wells,	10,556 92	
Warming and ventilating apparatus, including repairs and cleaning,	4,462 03	
	<hr/>	
<i>Carried forward,</i>	\$89,764 68	\$5,327,182 19

<i>Brought forward,</i>	\$89,764 68	\$5,327,182 19
Rents of rooms, including taxes,	3,386 00	
One half of the salary of a person employed in the distribution of furniture and other articles among the schools and public buildings throughout the city, the other half being charged under the head of Primary Schools, Public Buildings,	600 00	
Water rates,	384 00	
For a lot of land adjoining Hancock School-house yard,	300 00	
Grading yards, trees, and setting,	299 25	
Gas,	268 36	
Cartage, printing and small items,	216 15	
<i>Total expenditures under authority of Committee on Public Buildings,</i>	<u>\$95,218 44</u>	

EXPENSES OF PRIMARY SCHOOLS, *by authority of the Committee on Public Buildings:*

Alterations and repairs of buildings and rented rooms:

Carpenters' work and stock,	\$5,907 62
Whitening and plastering,	3,562 58
Painting and glazing,	2,749 50
Mason work,	2,142 65
Iron work, fences, etc.,	1,861 69
Drains, yards, etc.,	1,722 13
Plumbing and gas fitting,	1,008 17
Locksmithing,	461 33
Roofing and slating,	260 86
Paper hanging and rubber mouldings,	198 02
School-house, Thacher street, removing old buildings, building out-houses, fence, and grading yard,	2,032 37
School-house, Concord St., fence, etc.,	1,371 87
Tuckerman school-house, Fourth St., fence, etc.,	1,257 85
School-house, Wall St., painting,	989 54
School-house, East St., roofing,	468 75

<i>Total for alterations and repairs,</i>	\$25,994 93
Fuel, including preparing, housing and inspection,	14,979 24

<i>Carried forward,</i>	\$40,974 17	\$5,327,182 19
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<i>Brought forward,</i>	\$40,974 17	\$5,327,182 19
Care and cleaning rooms, building fires, etc.,	12,675 33	
Warming and ventilating apparatus, including repairs and cleaning,	4,070 71	
Furniture and furnishing, including repairs,	3,965 36	
Rents,	3,212 50	
Water rates,	1,584 00	
One half of the salary of a person who is employed in the distribution of furniture and all other necessary supplies for the public buildings and schools, the other half being charged to Grammar Schools, P. B.	600 00	
Salary of a person who has the care of Roxbury Public Buildings,	333 33	
Cartage, auction expenses and small items,	227 01	
Printing,	35 00	
For a lot of land adjoining Paris street School-house,	4,250 00	
<i>Total expenses Primary Schools, under the authority of the Committee of Public Buildings,</i>	<u>\$71,927 41</u>	

RECAPITULATION.

Salaries officers of School Committee,	\$12,579 08	
<i>Per item No. 70 of Treasurer's account.</i>		
Instructors Grammar Schools,	372,597 68	
<i>Per item No. 39 of Treasurer's account.</i>		
Instructors Primary Schools,	176,018 22	
<i>Per item No. 40 of Treasurer's account.</i>		
Grammar Schools — School Com.	29,812 07	
<i>Per item No. 29 of Treasurer's account.</i>		
Primary Schools — School Com.	14,553 51	
<i>Per item No. 57 of Treasurer's account.</i>		
Grammar Schools — Public Buildings,	95,218 44	
<i>Per item No. 30 of Treasurer's account.</i>		
Primary Schools — Public Buildings,	71,927 41	
<i>Per item No. 58 of Treasurer's account.</i>		
<i>Total ordinary school expenses,</i>		<u>772,706 41</u>
<i>Carried forward,</i>		\$6,099,888 60

Brought forward,

\$6,099,888 60

In addition to the amount on page 118 of \$772,-706.41, \$188,790.80 has been expended on account of the erection of new school-houses and land purchased for same; details of which may be found on pages 51, 69, 94, 119 and 125.

Total payments on account of schools and school-houses, during the financial year 1867-68, \$961,-497.21.

School-house, Richmond Street.

Continuation of payments on account of the erection and furnishing of a large brick and stone school-house, to contain twelve rooms and two exhibition halls, on Richmond Street, upon land purchased adjacent to that occupied by the Hancock School-house, a portion of which was taken for the enlargement of the yard connected with the said Hancock School-house. [Total cost, \$59,976.99.]

Contractors — balance of contract, including extra work,	\$14,686 00
Heating apparatus — balance,	413 50
Speaking tubes and bell hanging,	219 20
Furniture and furnishing,	2,253 72
Fuel,	190 00

Total for school-house, Richmond Street, as per item No. 66 of Treasurer's account,

17,762 42

Sealers of Weights and Measures.

Salaries: John D. Cado-	
gan, one year,	\$1,500 00
C. J. B. Moulton, to in-	
clude April 14th, 1867,	57 53
William F. Reed, from	
April 15th, 1867,	1,442 47
Two assistants, at \$600.00	
each,	1,200 00
Extra assistance,	93 00

\$4,293 00

Two horses, harness and pung, keeping	
and shoeing horses, repairs of vehi-	
cles, harnesses, etc.,	1,938 40
Printing and stationery,	60 40

Carried forward,

\$6,291 80 \$6,117,651 02

<i>Brought forward,</i>	\$6,291 80	\$6,117,651 02
Repairs of scales, adjusting standards and small items,	30 53	
<i>Total for Sealers of Weights and Measures, as per item No. 72 of Treasurer's account,</i>		6,322 33

Sewers and Drains.

Construction, repairs and contingent expenses of Common Sewers and Drains, for underground drainage:

Salary: William H. Bradley, Superintendent,	\$2,500 00
Clerk hire,	37 50
Overseer and laborers employed by the Superintendent,	4,763 11
Contractors: for masons and laborers constructing and repairing,	18,506 99
Brick,	3,672 37
Drain pipe and slate,	2,407 97
Man-hole covers and frames,	1,789 98
Cement, sand and lime,	1,524 00
Teaming,	1,324 62
Lumber, including carpentering,	1,000 88
Paving gravel and gravel for filling,	487 00
Tools and hardware,	420 27
Paving,	348 19
Repairs and alterations at store yards,	312 43
Damage to a wagon, occasioned by defective cover,	74 57
Fuel, stove, oil clothes and small items,	69 18
Water rates,	56 00
Top buggy, sleigh and harness, keeping and shoeing horse, repairs of vehicles, etc.,	1,276 98
Stationery and printing,	68 80
Newspapers and stamps,	24 94
Expenses of Committees of 1867 and 1868,	323 25
Photographs of Committee of 1867, including frames,	46 00
Carriage hire,	20 50

<i>Total for Sewers and Drains, as per item No. 71 of Treasurer's account,</i>	41,055 53
<i>Carried forward,</i>	\$6,165,028 88

Brought forward,
Soldiers' Relief.

\$6,165,028 88

Payments made by the city to Soldiers and Sailors ; also in aid of the families or dependents of those who have been engaged as Volunteers in the service of the United States in subduing the Southern rebellion, in conformity with Chap. 222 of the Statutes of 1861, Chap. 172 of the Statutes of 1866, and Chap. 136 of the Statutes of 1867. These payments were commenced in August 1861, and have been continued monthly since. The Acts require that the city should make the advance to the parties entitled to the same, and call upon the State, in the month of January, annually, to refund. The payments from August 1861, to the end of April 1868, amounted to \$1,514,234.78. Of this amount, there has been refunded from the State \$1,287,904.68. These payments include other dependents on the soldiers than what the Statute authorizes, and office expenses. Such payments are not refunded by the State.

The disbursements to applicants, during the financial year 1867-68, have been,

\$103,700 00

Salaries : Paymaster,	\$2,000 00	
Clerks,	3,000 00	
		5,000 00
Printing, including check books,		265 31
Blank books and stationery,		49 98
Postage stamps and advertising,		42 00
Expenses of Committee of 1867,		122 50

Total for Soldiers' Relief, as per item No. 68 of Treasurer's account,

109,179 79

***Soldiers' and Sailors' Monument,
 Boston Common.***

Payments for grading and sodding over and around the foundation for a monument laid on flag-staff hill, viz.:

Sods, loam and gravel,	\$3,276 60
Fence,	195 70
Teaming,	195 25
Labor,	112 00

\$3,779 55

Total for Soldiers' and Sailors' Monument on Boston

Carried forward,

 \$6,274,208 67

<i>Brought forward,</i>	\$6,274,208 67
<i>Common, as per item No. 73 of Treasurer's account,</i>	3,779 55

State Tax.

For the city's proportion of \$5,000,000, the State tax for the year 1867, of which the percentage is 33,883,	1,694,150 00
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Per item No. 85 of Treasurer's account.

Station House, Ward 15.

For plans and specifications for a Police Station House, to be erected at the junction of Tremont and Washington streets,	650 00
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Per item No. 74 of Treasurer's account.

Stony Brook Sewer.

Payments for enclosing the channel of Stony Brook in Boston Highlands below Orange Street, and converting it into a sewer; also for land purchases and damages in connection therewith, viz:

Land,	\$3,918 00
Contractor,	1,275 00
Damages,	700 00

<i>Total for Stony Brook Sewer, as per item No. 76 of Treasurer's account,</i>	5,893 00
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War Expenses.

Expenditures incurred by the city in consequence of the War occasioned by the Southern Rebellion. This is exclusive of the money paid for the relief of the volunteers or their dependents, which will be found under the head of Soldiers' Relief:

Expenses on account of making a full and complete record, from the original rolls in the office of the Adjutant-General of the State, "of the names of all the soldiers and officers who compose the City of Boston's quota, stating the residence, time of enlistment, number and designation of regiment and company, etc.," as per Statute of 1863, Chapter 65,

\$1,560 45

<i>Carried forward,</i>	\$1,560 45	\$7,978,681 22
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Brought forward,

\$1,560 45 \$7,978,681 22

Army and Navy Monument, Mount Hope. — For the completion and dedication of a granite memorial shaft, erected at Mount Hope Cemetery, in the lot appropriated for the burial of soldiers and sailors who served their country during the late Southern rebellion, viz :

Mason work, etc., \$1,002 71

Dedication, — transportation, printing, decorations, etc., 408 27

1,410 98

Evans House, Tremont Street : — Allowance for rent and repairs,

1,000 00

Total for War Expenses, as per item No. 78 of Treasurer's account,

3,971 43

Water Works.

The payments on account of the Water Works for the year have been as follows, viz :

Salaries : Water Registrar, W. F. Davis, \$2,200 00

Clerks in Water Registrar's department and Water Inspectors, 12,269 81

Treasurer's Clerk in Registrar's office, 1,600 00

Superintendent of Eastern Division and Clerks in Water office, 4,819 18

Wages of mechanics and others in proving yard, and of laborers laying pipes and shutting off and letting on water, etc., 43,368 71

Wages of laborers employed raising pipes on Tremont street, 8,846 02

Wages of laborers employed repairing East Boston Reservoir, 879 95

\$73,983 67

Carried forward,

\$73,983 67 \$7,982,652 65

<i>Brought forward,</i>	\$73,983 67	\$7,982,652 65
Iron castings: Pipes, gates, hydrants, etc.,	41,257 49	
Lead and tinned pipe,	10,705 03	
Materials and mechanical labor, repairing reservoirs, pipes, buildings, streets, etc.,	6,329 69	
Tools, hardware, iron, steel and other material for repairs and use at work-shop,	4,817 62	
Land, including examining of titles, etc.,	2,936 25	
Wagon, sleigh, forage, shoeing, and repairs of vehicles and harnesses,	1,535 25	
Fuel,	1,077 13	
Teaming,	985 50	
Sundry small items,	649 29	
Meters, including parts for repairs,	473 85	
Tremont Street Bridge, widening,	384 81	
Preparing history of the water works,	350 00	
Car fares and ferry tolls,	276 23	
Taxes on property located out of the city,	215 12	
Gas for proving yard and stable,	74 75	
Revenue and postage stamps,	67 74	
Stationery and blank books,	420 65	
Printing,	939 69	
Visit of the City Government and invited guests to the lake and reservoirs; entertainment, transportation, etc.,	774 00	
Railroad fares, lunches and carriage hire for members of the Water Board,	209 03	

Per item No. 77 of Treasurer's account. \$148,462 79

To which add the amount paid by the Treasurer for interest on the net cost of the work, including the exchange on London, where part of the loan is payable; and the premium on the gold with which part of said interest was paid,

Per item No. 84 of Treasurer's account. 515,245 33

663,708 12

[See Chestnut Hill Reservoir.]

Carried forward,

\$8,646,360 77

Brought forward,

\$8,646,360 77

Water Works Loan.

Purchased on this account by the Committee on the
Reduction of the City Debt, in anticipation of its
becoming due,

3,000 00

*Per item No. 79 of Treasurer's account.***Wells School-house.**

*Payments on account of rebuilding this house upon
the old site, corner Blossom and McLean streets,
and additional land purchased, viz:*

Land,	\$30,500 00
Masons' contract,	23,000 00
Carpenters' contract,	6,000 00
Preparing for foundation,	2,666 50
Plans and specifications,	1,200 00
Printing,	39 54

*Total for Wells School House, as per item No. 81 of
Treasurer's account,*

63,406 04

West City Stable.

*For rebuilding and enlarging the building used for a
wagon and harness room, counting-room and tene-
ment, at the City Stables, North Grove Street,
damaged by fire, March 27, 1867, viz:*

Contractor, including extra work,	\$6,830 40
Plans and Specification,	162 00
Printing,	16 57

*Total for West City Stables, as per item No. 80 of
Treasurer's account.*

7,008 97

Widening Streets.

*The following payments have been made in settlement
of Land Damages and other claims on account of
Widening, Extending, and other improvements
made in the streets, during the present financial
year; and also including payments made this year,
on account of Widening and Extensions made
prior to the first day of May, 1867, viz:*

High street, between Congress and Federal streets,	\$66,438 00
Federal street, between High and Williams streets,	41,376 23
Adams street,	30,621 34

Carried forward,

\$138,435 57 \$8,719,775 78

<i>Brought forward,</i>	\$138,435 57	\$8,719,775 78
Washington street, near Essex street, and between Bennet and Common streets,	28,846 79	
Richmond street, between Hanover and Salem streets,	24,598 92	
Summer street, near Federal street, corner of Lincoln Street, and oppo- site Chauncy street,	17,860 18	
West street, corner Washington street,	13,400 00	
La Grange street,	8,661 28	
Boylston street, corner Boylston square,	7,364 00	
Congress street, near High street, and between Milk and Water streets,	7,032 00	
Williams street,	6,822 00	
Milk street, corner Devonshire street,	5,775 00	
Hanover street, opposite Charter street,	5,748 00	
Commercial, Battery, and Salutation streets,	3,752 14	
Kingston, corner Summer street,	2,382 65	
Tremont street, corner La Grange street,	1,716 10	
Rutland street, extension,	1,500 00	
Kirkland street,	1,000 00	
Sudbury street, near Court street,	915 00	
Sixth street, extension,	759 60	
Dorchester street, near Railroad bridge,	421 60	
Portland street, corner Chardon street,	313 44	
Middle street,	100 00	
<i>Total for Damages,</i>	<hr/> \$277,404 27	
Two Estates purchased on High street,	24,000 00	
DOVER STREET BRIDGE :		
Earth filling, south side of Dover street Bridge,	\$6,325 00	
Laborers and lumber,	1,024 87	
	<hr/> 7,349 87	
<i>Carried forward,</i>	<hr/> \$308,754 14	\$8,719,775 78

Brought forward, . \$308,754 14 \$8,719,775 78

SOUTH BOSTON STREETS.

Five Commissioners appointed to report a plan defining the lines of the streets of South Boston:—Otis Norcross, John P. Healey, Nathaniel C. Nash, Alexander Wadsworth and Henry W. Wilson, per order of the City Council, \$1,000 each,

\$5,000 00

N. Henry Crafts, clerk
to commission, 1,000 00
Surveying and plans, 768 75
Boundary posts and setting, 132 63

6,901 38

SERVICES APPRAISING ESTATES, ETC.:

Joseph F. Huntress: for valuation of property on Fort Hill, \$400 00

Estimates, betterment, and overseeing widening Federal street, 400 00

Estimates for widening of Tremont street, Boylston street to Railroad bridge, 350 00

Estimates and betterment for widening Richmond street, 250 00

Average valuation Church Street District, 150 00

Estimates for widening Adams street, 150 00

Estimates Broadway extension, 150 00

Estimates and betterment Kilby street extension and Change Avenue, 125 00

Estimates widening Williams and High streets, 100 00

Sundry services, 100 00

Apportioning and assessing betterment West st. 50 00

Payments to J. F. Huntress, as above, 2,225 00

Carried forward, \$317,880 52 \$8,719,775 78

<i>Brought forward,</i>		\$317,880 52	\$8,719,775 78
James Dennie; for valuation property on Fort Hill,	\$400 00		
Estimates widening Tremont street from Boylston to Railroad bridge,	350 00		
Estimates and betterment widening Richmond street,	150 00		
Estimates for widening Adams street,	150 00		
Average valuation Church Street District,	100 00		
Estimates for extension Kilby street and widening Change Avenue,	100 00		
Estimates for High and Williams streets,	100 00		
Betterment on Federal street,	100 00		
Betterment on West street,	50 00		
<hr/>			
<i>Payments to James Dennie, as above,</i>		1,500 00	
Joseph F. Huntress and Wm. L. Brown, valuation and estimating expense raising, moving and repairing buildings on Church Street District,	\$1,000 00		
Clerk hire,	68 00		
<hr/>		1,068 00	
A. F. Wadsworth, examination of lots, Church Street District,	\$346 00		
Fort Hill,	60 00		
<hr/>		406 00	
William L. Brown, estimates, Church Street District,	\$300 00		
Broadway extension,	50 00		
<hr/>		350 00	
W. A. Kenrick, sounding for Broadway extension,		177 63	
Kern & Fitch, furnishing copyist for examination of deeds of land on Church St. District,		122 00	
<hr/>			
<i>Carried forward,</i>		\$321,504 15	\$8,719,775 78

<i>Brought forward,</i>	\$321,504 15	\$8,719,775 78
James Rice, making extracts from deeds, Church St. District,	76 00	
Jos. H. Wilson, estimates on carpenters' work, Church St. District,	72 00	
Alexander Wadsworth examining plans and deeds, Church St. Dist.,	60 00	
Tremont Street Bridge : Boston and Worcester Railroad, for proportion of cost of abutments,	\$1,838 90	
Fence and painting,	81 88	
	<hr/>	1,920 78
Filling on Brimmer Street, near Pinckney street,		1,764 00
Repairs ou buildings and sidewalks on Richmond street and Dover street bridge,	535 56	
Serving notices, auction expenses, photographing, and small items,	328 51	
Clerk to City Surveyor,	866 66	
Printing,	157 44	
Stationery and newspapers,	85 44	
Expenses of Committees of 1867 and 1868,	494 15	
Carriage hire,	68 50	
Photographs of Committee of 1867, including frames,	56 00	
	<hr/>	
<i>Total for Widening Streets, as per item No. 82 of Treasurer's account,</i>		327,989 19
		<hr/>
<i>Total expenditures on City Account, for the year 1867-68, (including debt of the city paid off, \$947,350),</i>		\$9,047,764 97
		<hr/> <hr/>

ALFRED T. TURNER,
Auditor of Accounts.

Office of the Auditor of Accounts, June 1, 1868.

CITY INCOME,

INCLUDING TAXES AND LOANS.

STATEMENT OF THE INCOME RECEIVED ON ACCOUNT OF THE
CITY OF BOSTON DURING THE FINANCIAL YEAR

1867-68.

*Commencing with the first day of May, 1867, and ending with
the last day of April, 1868.*

Armories.

From the State in reimbursement in part of the
amount paid by the city to military companies
for rent of their armories,

\$11,580 80

Per item No. 90 of Treasurer's account.

Bonds and Mortgages.

Received as follows, being the first cash payment
on bonds taken for sales of land made this year
and for instalments on bonds and mortgages
which were on hand on the first of May, 1867, and
on which payments have been received 1867-68,
viz :

On account of Neck lands,	\$90,970 55
South Boston lands,	16,654 59
South Bay lands,	18,143 00
Albany Street,	5,109 00
City Wharf,	911 76
East Boston lands,	140 00

181,928 90

Per item No. 91 of Treasurer's account.

Chestnut Hill Reservoir.

From Cochituate Water Board, for wood and oxen
sold,

942 65

Per item No. 92 of Treasurer's account.

Carried forward,

\$144,452 85

Brought forward,

\$144,452 85

City Clerk.

From the City Clerk for the following collections by him, viz:

Recording Mortgages of personal property, mechanics' liens, and certificates of joint stock companies,	\$1,496 66
For use of Faneuil Hall,	152 00
Licenses for auctioneers,	94 00
Licenses for billiard saloons,	421 00
Licenses for intelligence offices,	60 00
Revenue stamps sold, recording goods found, etc.,	6 50

2,230 16

*Per item No. 95 of Treasurer's account.***City Debt.**

Amount obtained on city notes issued this year, for loans authorized by the City Council, at different times, for various objects,

469,000 00

*Per item No. 94 of Treasurer's account.***City Hospital.**

From trustees, for board and care of patients,	\$4,752 68
Interest on trust funds,	1,050 00
From Directors Public Institutions, for removing paupers sick with small-pox,	148 00

5,950 68

*Per item No. 93 of Treasurer's account.***City Registrar.**

Received for certificates of marriage intentions issued by him during the year,

1,679 00

*Per item No. 96 of Treasurer's account.***Committee on the Reduction of the City Debt.**

Interest on City of Boston 6 per cent Currency Bonds held by the Committee,	\$50,970 20
Interest on amount temporarily borrowed of them by the City Treasurer,	26,656 54

77,626 74

*Per item No. 97 of Treasurer's account.**Carried forward,*

\$700,938 93

<i>Brought forward,</i>		\$700,938 93
<i>Common, etc.</i>		
Received for rent of greenhouse on the Public Garden,	\$1,112 50	
Sale of grass,	100 00	
	<hr/>	1,212 50
<i>Per item No. 144 of Treasurer's account.</i>		
<i>Dog Fund.</i>		
From City Clerk, for dog licenses,		7,536 00
<i>Per item No. 98 of Treasurer's account.</i>		
<i>Dover Street.</i>		
Received on account of instalments on amount of sales for various houses sold after the completion of the improvement,		1,380 00
<i>Per item No. 99 of Treasurer's account.</i>		
<i>External Health.</i>		
From the Port Physician at Deer Island, and from Directors of Public Institutions, for the regular quarantine fees for boarding and inspecting vessels from foreign ports,	\$1,483 25	
For board of State and U. S. Navy patients sick with infectious diseases,	732 10	
	<hr/>	2,215 35
<i>Per item No. 100 of Treasurer's account.</i>		
<i>Fire Alarms.</i>		
From Superintendent: sale of old material,		80 62
<i>Per item No. 102 of Treasurer's account.</i>		
<i>Fire Department.</i>		
From Chief Engineer for the sale of old material, manure, etc.,	\$661 50	
For pistols sold Police Department,	102 00	
	<hr/>	763 50
<i>Per item No. 101 of Treasurer's account.</i>		
<i>Goodnow Fund.</i>		
Received from the executors of the estate of the late Elisha Goodnow, being amount received for the sale of an estate at South Boston, bequeathed to		
<i>Carried forward,</i>		<hr/> \$714,126 90

INTERNAL HEALTH.

133

Brought forward, \$714,126 90
 the city for the benefit of the City Hospital,
 \$4,000 of which amount has been invested in City
 Bonds, 4,633 25
Per item No. 139 of Treasurer's account.

Hamilton Street.

Received for rent of buildings, 26 20
Per item No. 142 of Treasurer's account.

Harbor Dredging.

From A. Boschke, contractor, and for dredging by
 the steam dredging machine "General Tyler," 14,311 66
Per item No. 105 of Treasurer's account.

Hay Scales.

Weighing fees at North scales,	\$929 41	
Weighing fees at East Boston scales,	25 81	
Weighing fees at the South scales,	21 97	
	<hr/>	977 19

Per item No. 104 of Treasurer's account.

Incidental Expenses.

For revenue stamps sold by Treasurer,	\$147 10	
Returned, having been drawn, but not called for,	1 25	
	<hr/>	148 35

Per item No. 109 of Treasurer's account.

Interest.

Received as follows, viz:

On deposits in banks,	\$126,383 36	
On bonds and mortgages,	29,799 59	
On delinquent taxes,	10,455 83	
For rents, scrip, etc., over-due,	9,291 03	
	<hr/>	175,929 81

Per item No. 111 of Treasurer's account.

Internal Health.

From sales of ashes,	\$14,100 10	
From the contractor for house offal, annual payment,	5,500 00	
From Sheriff of Suffolk County, for abating nuisance on Northampton street,	5,379 17	
	<hr/>	
<i>Carried forward,</i>	\$24,979 27	\$910,153 86

<i>Brought forward,</i>	\$24,979 27	\$910,153 36
From individuals — reimbursement of expenditures by the city for abating nuisances on their premises,	2,755 51	
From the Paving Department, for use of city teams employed by that department, keeping the Superintendent's horses, and for ashes,	2,481 00	
From Police Department, for conveying prisoners from Station Houses to City Prison,	2,133 75	
From sales of street sweepings,	1,648 09	
Sales of horses,	1,391 00	
Removing ashes made by steam engine fires,	1,270 72	
Sales of manure,	828 75	
From Water Works, for ashes delivered on wharf, Albany street,	747 00	
For removing snow from ponds and walks on Public Garden and Common,	557 92	
From Public Building Department — harness, horse-keeping and repair of vehicle and harnesses,	454 70	
Sewer Department, for keeping horse of Superintendent and repairs of harness and vehicles, and for ashes,	446 32	
Sales of Roxbury offal,	398 74	
Albany Street Bridge, for ashes,	365 75	
From City Hospital, for ashes, also for repairs on vehicles and harnesses,	218 12	
Sales old material,	170 00	
From Sealers Weights and Measures, for horse-keeping, etc.,	126 83	
Central Charity Bureau — abating nuisance,	48 33	
Fire Department, for reservoir covers,	45 00	
County of Suffolk, for use of vehicle to convey prisoners,	20 00	
From Public Land Department, for ashes,	15 75	
	<hr/>	41,102 55
<i>Per item No. 110 of Treasurer's account.</i>		
<i>Carried forward,</i>		\$951,255 91

Brought forward,

\$951,255 91

Lamps.

From Superintendent, collected for damages to lamps,

12 00

*Per item No. 112 of Treasurer's account.***Markets.**From Superintendent of Markets, for coal furnished to the occupants of stalls during the year,
Per item No. 114 of Treasurer's account.

514 00

[The rents of stalls, cellars, etc., in the Market-houses, amounting to \$80,151.37, are entered under the head of Rents.]

Militia Bounty.

Received from the Commonwealth, in reimbursement for the amount advanced to the Militia, in conformity with the requirements of Chapter 219, Acts of 1866,

46,070 30

*Per item No. 115 of Treasurer's account.***Mount Hope Cemetery.**

From Trustees, viz :

Sales of 64 lots,	\$7,770 00
For digging graves for owners of lots,	2,049 30
For graves in Cypress Vale,	1,287 00
Sundries,	1,903 08

13,009 38

*Per item No. 116 of Treasurer's account.***Norcross School Fund:**

Donation from Hon. Otis Norcross, the annual interest of which is to be expended for a library for the use of the first class in the Norcross School,

500 00

*Per item No. 141 of Treasurer's account.***Oliver Street.**

From sales of earth,	\$28,135 00
Sales of materials,	1,758 20

29,893 20

*Per item No. 117 of Treasurer's account.***Overseers of the Poor.**

From the Overseers of the Poor, for collections by them from other cities and towns, for support

Carried forward,

\$1,041,254 79

<i>Brought forward,</i>		\$1,041,254 79
of poor belonging to such cities and towns,	\$14,231 81	
From Commonwealth, for burials,	2,194 00	
	<hr/>	16,425 81
<i>Per item No. 118 of Treasurer's account.</i>		

Paving, etc.

From assessments on individuals for cost of laying sidewalks in front of their premises and for furnishing material for same, including sale of old materials,	\$3,411 49	
For repairs of streets, viz :		
Water Works,	\$324 71	
Boston Gas Light Company,	216 02	
Sewer Department,	67 93	
South Boston Gas Light Company,	50 70	
Old Colony and Newport R. R. Co.,	12 71	
	<hr/>	672 07
		<hr/>
		4,083 56
<i>Per item No. 120 of Treasurer's account.</i>		

Pedler's Licenses.

For licenses issued by the State,	766 00
<i>Per item No. 121 of Treasurer's account.</i>	

Police.***Receipts on account of this Department :***

Fees. —The fees which the police officers, in their official capacity, as witnesses in the Police Court, would be entitled to receive from the County, are credited to and collected by the city, as the monthly pay of these officers is in full for all their time and services,	\$6,254 44
For services of police officers stationed at places of public amusement, and at other places at the request of individuals desiring the service of an officer, which is paid back to said officers,	5,336 04
Licenses for trucks and wagons,	2,424 00

<i>Carried forward,</i>	<hr/>	<hr/>	\$14,014 48	\$1,062,530 16
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<i>Brought forward,</i>	\$14,014 48	\$1,062,530 16
Licenses for carriages,	409 00	
From sales unclaimed property,	208 33	
Board of prisoner,	3 75	
	<hr/>	14,635 56
<i>Per item No. 122 of Treasurer's account.</i>		

Public Buildings.

Payment on bond for sale of Police Station House, Commercial street,	\$2,875 00	
Rent of ward rooms,	187 00	
Payment on bond for sale of Police Station House, Canton street,	175 00	
Sale of old buildings,	100 00	
	<hr/>	3,337 00
<i>Per item No. 126 of Treasurer's account.</i>		

Public Institutions.

Received from the Directors of Public Institutions
for 1867-68, viz :

HOUSE OF CORRECTION.

For labor of inmates,	\$45,406 77	
From sales of fruit, rags, old iron, etc.,	971 14	
Gas supplied to Lunatic Hospital,	864 24	
	<hr/>	\$47,242 15

Per item No. 107 of Treasurer's account.

HOUSE OF INDUSTRY.

For proceeds of the labor of inmates in these es- tablishments, including the sale of vegetables, etc.,	\$6,934 84	
Services, board, etc., fur- nished External Health Department,	1,443 38	
From state, cities and towns, for support of their poor,	7,865 53	
	<hr/>	16,243 75

Per item No. 106 of Treasurer's account.

<i>Carried forward,</i>	<hr/>	<hr/>
	\$63,485 90	\$1,080,502 72

Brought forward,

\$63,485 90 \$1,080,502 72

LUNATIC HOSPITAL.

From cities, towns and
individuals, for support
of their citizens or rel-
atives in this institu-
tion,

\$11,403 62

Professional services of
Dr. C. A. Walker at
the House of Correc-
tion,

300 00

11,703 62

*Per item No. 113 of Treasurer's account.***STEAMBOAT "HENRY MORRISON."**

For wharfage fees,

\$150 00

Sales junk,

13 00

163 00

*Per item No. 132 of Treasurer's account.***PAUPER EXPENSES.**

From individuals and towns, in reim-
bursement of expenses paid by the
city for support of their relatives or
citizens in the State Lunatic Hos-
pitals and in the Reform Schools,

649 12

Per item No. 119 of Treasurer's account.

*Total amount of income from Public Institutions,
under the control of the Board of Directors,*

76,001 64

Public Lands.

From Superintendent of Sewers, for
collections by him from individuals,
for the right of entry into sewers
made for the benefit of Public Lands,
and charged to that appropriation
before the lots were sold,

\$2,063 74

From Superintendent of Lands, for
rent, viz:

Land and wharf, South

Bay,

\$1,418 65

Land at South Boston,

187 50

Carried forward,

\$1,606 15

\$2,063 74 \$1,156,504 36

RENTS.

139

<i>Brought forward,</i>	\$1,606 15	\$2,063 74	\$1,156,504 36
Buildings on Dover St.			
Bridge,	180 80		
	<hr/>	1,786 95	
For sale of land on Seaver street,		812 50	
For laying sidewalks,		140 00	
		<hr/>	4,803 19
<i>Per item No. 125 of Treasurer's account.</i>			

Public Library.

From City Treasurer, for interest on			
Library Trust Funds,		\$7,268 00	
For interest on a mortgage note,		240 00	
From Librarian, for catalogues sold			
and fines from delinquents,		507 72	
		<hr/>	8,015 72
<i>Per item No. 145 of Treasurer's account.</i>			

Rents.

The amounts received for Rents during the year have been as follows, viz :

MARKET-HOUSES.

<i>Faneuil Hall.</i> — Stalls,			
cellars, etc.,	\$60,277 50		
Outside stands,	1,991 00		
Weighing fees, at public			
scales,	358 37		
	<hr/>	\$62,626 87	
<i>Faneuil Hall Building.</i> — Stalls and			
cellars under Faneuil Hall,		17,524 50	
		<hr/>	
<i>Total for Market-houses,</i>		\$80,151 37	
QUINCY HALL, over Faneuil Market,		4,500 00	
OLD STATE HOUSE,		21,000 00	

WHARF PROPERTY.

Eastern Railroad Wharf:			
Rent of wharf, and dock-			
age steamboat "Henry			
Morrison,"	\$3,250 00		
South Bay Wharf,	1,250 00		
People's Ferry Slips,	600 00		
	<hr/>	5,100 00	
<i>HOUSES, etc.</i>			

<i>Carried forward,</i>	<hr/>	<hr/>	\$110,751 37	\$1,169,323 27
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<i>Brought forward,</i>		\$110,751 37	\$1,169,323 27
Estate at the junction of Court Street and Tremont Row, purchased in 1849, with others which were removed, for the purpose of widening both of these streets. For the part not occupied by Steam Fire Engine No. 4,	\$1,000 00		
Houses on Bridge Street,	500 00		
Stable on Allston Street,	325 00		
	<hr/>	1,825 00	
LANDS.			
Lot corner Washington and Water streets,	\$1,583 29		
South Bay,	625 00		
Town slip, foot of Belcher's Lane,	25 00		
	<hr/>	2,233 29	
		<hr/>	114,809 66
<i>Per item No. 127 of Treasurer's account.</i>			

Roxbury.

Received from the Treasurer of the City of Roxbury, being balance cash on hand January 13th, 1868,	\$35,125 00		
For collections on account of taxes,	\$25,617 01		
Sewers,	5,998 90		
Rents,	568 42		
Notes,	461 10		
Interest,	413 83		
Lamps, edgestones, etc.,	83 10		
	<hr/>	33,142 36	
From the Commonwealth, for militia bounty,	\$6,979 00		
School Fund,	1,822 17		
Corporation tax,	1,463 36		
	<hr/>	10,264 53	
		<hr/>	78,531 89
<i>Per item No. 140 of Treasurer's account.</i>			
<i>Carried forward,</i>			\$1,362,664 82

Brought forward,

\$1,362,664 82

Schools.**INSTRUCTORS GRAMMAR SCHOOLS.**

Interest on Smith Trust Funds, \$472 60
Per item No. 108 of Treasurer's account.

SCHOOL FUND.

From the Commonwealth, for the
city's proportion of the Income
from the State School Fund, 9,722 96
Per item No. 129 of Treasurer's account.

GRAMMAR SCHOOLS — SCHOOL COMMITTEE.

For sales old school-books, 266 49
Per item No. 103 of Treasurer's account.

PRIMARY SCHOOLS — SCHOOL COMMITTEE.

Sales of old slates, 5 00
Per item No. 123 of Treasurer's account.

PRIMARY SCHOOLS — PUBLIC BUILDINGS.

Sale of an estate on Hanover Avenue, 2,557 50
Per item No. 124 of Treasurer's account.

Total receipts on account of Schools, 13,024 55

Sealers of Weights and Measures.

Received from these two officers for fees for ex-
amining and sealing weights and measures, 3,521 38
Per item No. 131 of Treasurer's account.

Sewers and Drains.

From assessments on sundry persons
for their proportion of the cost of
new sewers built by the city, \$18,998 80
From the Superintendent of Sewers
for collection made by him from
sundry persons for the right to
enter their drains into common
sewers already existing, 2,135 50

Per item No. 130 of Treasurer's account. 21,134 30

Carried forward, \$1,400,345 05

Brought forward,
Soldiers' Relief.

\$1,400,345 05

From the Commonwealth, in reimbursement in part
 of what the city had advanced to the families or
 other dependents on volunteers in the army, in
 conformity with the Laws of the Commonwealth,
Per item No. 128 of Treasurer's account.

205,000 00

Station House, Ward 8.

Payments for sale of land on LaGrange Street,
Per item No. 133 of Treasurer's account.

1,709 64

Taxes.

For collections made 1867-68, viz :

On tax for 1867, \$6,488,300 54

1866, 210,904 40

1865, and prior, 7,371 01

From Commonwealth, for city's pro-
 portion of tax on Corporations, 439,075 44

7,145,651 39

Per item No. 134 of Treasurer's account.

Tremont Street.

Payments on estates sold,

3,760 00

Per item No. 135 of Treasurer's account.

War Expenses.

For bounty refunded,

60 00

Per item No. 137 of Treasurer's account.

Water Works.

Collections by the City Treasurer, and
 amounts paid into the treasury by
 the Cochituate Water Board, viz :

Water rates

due in the year 1868, \$379,425 50

due in the year 1867, 116,065 83

due in the year 1866, 43,388 33

 \$538,879 66

Shutting off and letting on water, for
 non-payment of rates, viz :

Dues in 1868, \$690 00

1867, 312 00

1866, 42 00

 1,044 00

Collections by Treasurer,

 \$539,923 66

Carried forward,

 \$539,923 66

 \$8,756,526 08

<i>Brought forward,</i>	\$539,923 66	\$8,756,526 08
Collections by the Cochituate Water Board:		
Service-pipe, and laying same for new water takers, repairing, etc.,	\$6,905 00	
Shutting off and letting on water for repairs, and for wasting water,	4,895 00	
	<hr/>	11,300 00
		<hr/>
	\$551,223 66	
Less transferred to Chestnut Hill Reservoir, being for wood sold 1866-7 at reservoir and credited to this account,	826 95	
	<hr/>	550,896 71
<i>Per item No. 136 of Treasurer's account.</i>		

Water Works Loan, 1865.

Obtained by loans, authorized by the City Council during the year, for the purpose of constructing the Chestnut Hill Reservoir in Newton and Brighton,	500,000 00
<i>Per item No. 143 of Treasurer's account.</i>	

Widening Streets.

Received under the Betterment Law,	\$26,683 03	
From sales of estates, as follows, viz:		
Hanover Street,	\$3,000 00	
Church Street,	1,600 00	
Salem, corner Richmond Street,	390 00	
Adams Street,	375 00	
	<hr/>	5,365 00
From rent of buildings,	574 00	
	<hr/>	32,622 03
<i>Per item No. 138 of Treasurer's account.</i>		
<i>Total Income on City Account for the year 1867-68,</i>	<i>\$9,840,044 82</i>	
	<hr/> <hr/>	

ALFRED T. TURNER,
Auditor of Accounts.

Office of the Auditor of Accounts, June 1, 1868.

COUNTY EXPENDITURES.

STATEMENT OF EXPENDITURES ON ACCOUNT OF THE COUNTY OF SUFFOLK, DURING THE FINANCIAL YEAR

1867-68.

*Commencing with the first day of May, 1867, and ending with
the last day of April, 1868.*

[The COUNTY OF SUFFOLK comprises the cities of Boston and Chelsea, the towns of North Chelsea and Winthrop. The City of Boston pays all the County Expenses, owns all the County Buildings, receives all the County Income.]

*Payments drawn for by the Mayor in the usual form, and paid
through the Auditor's Office, viz:*

JAIL.

<i>Salaries:</i> John M. Clark,		
Jailor,	\$1,000 00	
Rufus R. Cook, Chaplain,	1,000 00	
Turnkey, watchmen, clerk,		
etc.,	7,510 21	
	<hr/>	\$9,510 21
Subsistence supplies,		13,816 38
Fuel,		2,508 62
Repairs,		1,869 12
Water rates,		874 34
Gas,		611 94
Medical supplies, etc.,		400 44
Furniture,		390 94
Bedding and clothing,		302 11
Stationery,		136 60
		<hr/>
<i>Carried forward,</i>		\$30,420 70

COUNTY EXPENDITURES.

145

<i>Brought forward,</i>	\$30,420 70	
Omnibus, horse, harness, etc., for conveying prisoners, including keeping, shoeing, etc., and hire of vehicle and horse,	1,327 56	
<i>Total Jail expenses,</i>		\$31,748 26
SALARIES.		
<i>Sheriff.</i> — John M. Clark, one year,	\$2,500 00	
<i>Superior Court.</i> — Assistant Clerk. — <i>Fixed by the State, but payable by the County,</i>	2,050 00	
<i>Supreme Judicial Court.</i> — Assistant Clerk. — <i>Fixed by State, but paid by County,</i>	2,125 00	
Messenger of the above Courts,	1,100 00	
Assistant Messenger of the above Courts,	400 00	
<i>Municipal Court.</i> — J. D. Coburn, for services in paying witness and officers' fees, and keeping an account of amounts received for transportation of prisoners,	1,700 00	
Six constables stationed in this Court, at \$1,500 each per annum,	9,000 00	
<i>Total for Salaries,</i>		18,875 00
COURT HOUSE.		
General Repairs, including material,	\$2,989 70	
Fuel,	2,703 30	
Care and cleaning, including room in basement,	2,520 00	
Furniture, stoves, etc.,	1,268 93	
Ice (two years),	659 00	
Gas,	280 06	
Small supplies,	132 96	
		10,553 95
PROBATE AND REGISTRY OF DEEDS BUILDING.		
Furniture and furnishing, including a safe,	\$1,596 66	
Repairs and alterations,	1,457 71	
Care and cleaning,	600 00	
Fuel,	300 22	
Ice, water rates, and small supplies,	137 33	
<i>Carried forward,</i>	\$4,091 92	\$61,177 21

<i>Brought forward,</i>	\$4,091 92	\$61,177 21
Gas,	99 42	
	<hr/>	4,191 34
OFFICE EXPENSES.		
Municipal Court, Southern District — Printing,	\$1,006 65	
Probate Office — Printing, \$714 41		
Stationery, 180 56		
Binding, 89 55		
	<hr/>	984 52
Registry of Deeds' Office — Stationery, \$522 50		
Binding, 84 50		
	<hr/>	607 00
Superior Court, criminal — Printing,	137 60	
Municipal Court — Stationery for Treasurer's Clerk,	58 80	
	<hr/>	2,794 57
SOCIAL LAW LIBRARY.		
Annual payment for 1868, as required by the Stat- utes of 1859, Chap. 172,		1,000 00
INDEXES FOR THE REGISTRY OF DEEDS.		
For arranging one volume of grantee and grantor indexes for year 1866, in compliance with order of the Board of Aldermen,	\$906 22	
Stationery and binding for same,	59 25	
	<hr/>	965 47
STATE INDUSTRIAL SCHOOL, at Lancaster, REFORM SCHOOL, at Westboro', SCHOOL SHIP, and LUNATIC HOSPITALS.		
Expenses and fees to the committing officers for hearing and determining commitments on applications made in this County for admission to these institutions,		774 93
Rent of two offices for the Common- wealth's Attorney for the County of Suffolk and his Assistant,		400 00
Surveying and plans for a new Court House,		156 00
Sign, "Municipal Court, Southern District,"		6 00
	<hr/>	
<i>Carried forward,</i>		\$71,465 52

COUNTY EXPENDITURES.

147

<i>Brought forward,</i>	\$71,465 52
Carriage hire for Committee,	11 00
Expenses of Committee,	64 50
	<hr/>
<i>Total payments on Mayor's drafts,</i>	\$71,541 02
<i>Per item No. 146 of Treasurer's account.</i>	

Payments made by the County Treasurer, as reported by him to the Auditor. These payments were made on requisitions by the Judges of the several Courts, etc., and are not drawn for by the Mayor; nor are they in any way under the control or supervision of the City Authorities, viz:

SUPERIOR COURT.—*Criminal Sessions.*

Clerk of the Court:—Fees,	\$24,572 02
Constables' fees,	18,479 12
Witnesses' fees,	17,392 99
Jurors' fees,	16,435 70
Deputy Sheriffs,	4,770 93
Incidental Expenses,	3,527 02
Messenger and crier,	3,003 63
Refunded bail,	2,149 50
Chelsea Justices and Officers,	735 62
Carriage hire,	495 12
Warden of State Prison,	30 00
Master of House of Correction,	14 10
	<hr/>
	\$91,605 75

SUPERIOR COURT. — *Civil Sessions.*

Jurors' fees,	\$20,910 90
Constables' fees,	4,694 98
Incidental expenses,	2,877 99
Messenger and Assistant,	1,473 00
Deputy sheriffs,	1,371 00
Chelsea officers,	28 90
	<hr/>
	31,356 77

SUPREME JUDICIAL COURT.

Jurors' fees,	\$3,971 00
Constables' fees,	2,007 79
Incidentals,	1,285 17
Sheriff's fees,	965 00
Witnesses' fees,	947 17
Clerk's fees,	451 59
Doctor's fees,	325 00
Counsel fees,	100 00

<i>Carried forward,</i>	\$10,052 72	\$122,962 52	\$71,541 02
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<i>Brought forward,</i>	\$10,052 72	\$122,962 52	\$71,541 02
Messenger,	18 00		
Chelsea officers,	6 00		
		10,076 72	

MUNICIPAL COURT. — *Criminal Sessions.*

Witnesses' fees,	*\$15,484 20		
Copyists,	2,360 78		
Printing,	1,206 00		
Stationery,	487 60		
Books,	4 00		
Incidentals,	9 33		
Truant cases,	91 70		
		19,643 61	

MUNICIPAL COURT. — *Civil Session.*

Officers' fees,	\$1,410 25		
Clerk and Messenger,	1,298 00		
Printing,	431 71		
Stationery,	223 33		
Incidentals,	26 50		
		3,389 79	

INSANITY CASES.

Fees and costs of officers in insanity cases brought before the Judge of Probate,	2,985 30		
		159,057 94	
<i>Per item No. 147 of Treasurer's account,</i>	\$151,600 44		
<i>Per item No. 149 of Treasurer's account,</i>	7,457 50		
	\$159,057 94		

CORONER'S INQUESTS.

Paid on Inquests on Dead Bodies and on Views of Dead Bodies when no Inquests were held, said Inquests and Views being approved by the City Auditor, as required by the Statute.

Jurors' fees,	\$948 20		
Coroners' fees,	640 00		
Medical examinations,	561 00		
Constables,	194 96		
<i>Carried forward,</i>	\$2,344 16	\$230,598 96	

* Of this amount, \$6,254.44 is credited to the Police Department (see page 136), being fees to officers who were witnesses in this Court.

COUNTY EXPENDITURES.

149

<i>Brought forward,</i>	\$2,344 16	\$230,598 96
Scribes,	177 50	
Witnesses' fees,	98 16	
Incidental expenses,	26 87	
<i>Per item No. 148 of Treasurer's account,</i>	<hr/>	2,646 69
<i>Total County Expenses,</i>		<hr/> <hr/> \$233,245 65

RECAPITULATION.

On drafts drawn by the Mayor, and approved by the Committee on Accounts,	\$71,541 02
On drafts drawn by the County authorities, independent of the city,	<hr/> 161,704 63
<i>Total Expenditure on COUNTY ACCOUNT, for the year 1867-68, as above,</i>	<hr/> <hr/> \$233,245 65

ALFRED T. TURNER,

Auditor of Accounts.

Office of the Auditor of Accounts, June 1, 1868.

COUNTY INCOME.

STATEMENT OF THE RECEIPTS ON ACCOUNT OF THE COUNTY OF SUFFOLK DURING THE FINANCIAL YEAR

1867-68.

*Commencing with the first day of May, 1867, and ending
with the last day of April, 1868.*

Sheriff.

Received from the Sheriff of the County, for fines, forfeitures and costs taxed in the Superior Court, criminal session, and there paid,	\$121,869 41	
Fines and costs paid at jail, viz :		
Superior Court, criminal session,	\$2,288 85	
Municipal Court, criminal session,	5,767 74	
		8,056 59
Board of U.S. witnesses and prisoners,		3,306 60
Sale of old material,		106 25
		<hr/>
		\$133,338 85
<i>Per item No. 150 of Treasurer's account.</i>		

Municipal Court, Criminal Sessions.

From the Clerk of this Court, for fines and costs, in criminal cases, col- lected by him,	\$39,779 22	
Less amount paid out by him to clerks, in conformity with Chapter 356, Acts of 1867,	5,714 19	
		<hr/>
		34,065 03
<i>Per item No. 151 of Treasurer's account.</i>		
Carried forward,		<hr/>
		\$167,403 88

Brought forward,

\$167,403 88

Municipal Court, Civil Sessions.

From the Clerk of this Court, for fees
in civil cases, collected by him, \$2,662 80
LESS amount paid out by him to clerks,
in conformity with Chapter 356, Acts
of 1867, 1,875 00

787 80

*Per item No. 152 of Treasurer's account.****Superior Court, Criminal Sessions.***

From the Clerk of this Court, for half
surplus fees collected by him, 6,658 36

*Per item No. 158 of Treasurer's account.****House of Industry.***

From the Superintendent of this House, for fines
and costs collected by him for the discharge of
prisoners, 1,256 82

*Per item No. 156 of Treasurer's account.****Chelsea.***

From Trial Justices in Chelsea, for fines and costs
collected by them, 968 16

*Per item No. 153 of Treasurer's account.****Supreme Judicial Court.***

From the Clerk of this Court, for half surplus fees
collected by him, 843 93

*Per item No. 154 of Treasurer's account.****House of Correction.***

From the Master of the House of Correction, for
fines and costs collected by him on the discharge
of prisoners from that House, 663 54

*Per item No. 155 of Treasurer's account.****Municipal Court, Southern District.***

From the Clerk of this Court, for fines and costs
collected by him, 570 45

Per item No. 157 of Treasurer's account.

Total Income on COUNTY ACCOUNT, for the year 1867-68, \$179,152 94

COUNTY STATEMENT.

The preceding County of Suffolk expenses and income show the

following result:

The expenditures on account of the County of Suffolk as per details on page 144,	\$233,245 65
The income on this account from all sources, as per details on page 150,	179,152 94
<i>Balance against the County,</i>	<u>\$54,092 71</u>

Which is a reduction of the balance against the County of Suffolk from that of last year of \$28,913.93.

Of the \$233,245.65, the City Authorities had cognizance of \$71,541.02, and the balance, \$161,704.63, was paid on requisitions of the Judges of the several Courts, and for Coroners' accounts, approved by the City Auditor, for expenses of inquests and views on bodies, "*supposed to have come to death by violence.*" Coroners' views are cases where no inquests are held. The Coroners in such cases receive a fee of \$2 on each body, for examining into the causes of death.

ALFRED T. TURNER,
Auditor of Accounts.

Office of the Auditor of Accounts, June 1, 1868.

AUDITOR'S AGGREGATES.

CITY AND COUNTY, 1867-68.

Of the whole amount of the expenditures for city and county, for the year 1867-68, there was drawn for by the Mayor, through the Auditor's Office, after the same had been previously authorized and approved by the Committee on Accounts, viz :

On City of Boston account,	\$6,030,005 31	
On County of Suffolk account,	71,541 02	
		<hr/> \$6,101,546 33

The following sums were paid by the Treasurer, on accounts and requisitions which did not pass through the Auditor's Office, and were not drawn for by the Mayor, viz :

State Tax.

City of Boston's proportion of the State Tax for the year 1867 (whole tax assessed on all the cities and towns, \$5,000,000), \$1,694,150 00

Committee on the Reduction of City Debt:

Amount of certificates of City of Boston Stock issued to them, * 950,500 00

Interest and Premium on City Debt.

Interest on the City Debt, as it became due ; including the exchange and premium on gold, in which, or its equivalent, said payments and the City Debt which became due were made, 762,032 80

Water Works, Interest and Premium.

Interest and exchange on the Water Loans, as it became due, including

Carried forward,	\$3,406,682 80	\$6,101,546 33
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* This is wholly a Treasury operation, connected with the debt Sinking Fund.

<i>Brought forward,</i>	\$3,406,682 80	\$6,101,546 33
the premium on gold, with which, or its equivalent, said interest was paid; also interest and premium on the interest on the cost of Works, in addition to loans; all of which is chargeable to the Water Works,	515,245 33	
<i>County of Suffolk.</i>		
On orders and requisitions from the Judges of the several Courts, and other County authorities,	161,704 63	
<i>Militia Bounty,</i>	46,069 50	
<i>Goodnow (City Hospital) Fund,</i>	* 4,000 00	
<i>Norcross School Fund,</i>	* 500 00	
<i>Old Claims.</i>		
Accounts audited, allowed and drawn for in previous years, but not paid till 1867-68,	262 03	
		<u>4,134,464 29</u>
Total payments, per Auditor's accounts,		<u><u>\$10,236,010 62</u></u>
The above total payments of \$10,236,010.62 are divided as follows, viz:		
City of Boston account,	\$10,002,764 97	
County of Suffolk account,	233,245 65	
		<u><u>\$10,236,010 62</u></u>
The payments per Treasurer's statement were,		
On City of Boston account,	\$10,001,121 22	
On County of Suffolk account,	233,245 65	
		<u><u>\$10,234,366 87</u></u>
Add Auditor of Accounts' drafts of 1867-68, not paid at the Treasury office,	1,643 75	
Total as above by the Auditor,		<u><u>\$10,236,010 62</u></u>

* These are wholly Treasury operations, connected with Trust Funds.

TREASURY AGGREGATES.

RECEIPTS IN, AND PAYMENTS FROM THE CITY AND COUNTY TREASURY DURING THE FINANCIAL YEAR 1867-68.

According to the Treasurer's accounts, the gross amount of actual receipts into the General Treasury (*City and County*), between the last day of April, 1867, and the first day of May, 1868, was as follows :

On City of Boston account,	\$9,840,044 82
On County of Suffolk account,	179,152 94
	<hr/>
	\$10,019,197 76

The balance in the Treasury at the commencement of the year, May 1, 1867, was	4,280,767 10
	<hr/>
	\$14,299,964 86

The gross amount of actual payments from the General Treasury (*City and County*), during the same period, was as follows :

On City of Boston account,	\$10,001,121 22
On County of Suffolk account,	233,245 65
	<hr/>
Total payments,	10,234,366 87
	<hr/>
Balance, per Treasurer's account, 30th of April, 1868,	\$4,065,597 99
	<hr/> <hr/>

TREASURER'S BALANCE.

APRIL 30, 1868.

RECEIVED.

Cash on hand May 1, 1867, as per Auditor's Report No. 55, page 145,	\$4,280,767 10
Reimbursement of amount advanced by the Treasurer, 1866-67, on a loan then authorized, but not negotiated,	22,912 24
From amounts received from loans and revenue the financial year of 1867-68 over the payments on the accounts for which they were obtained, and are carried forward as balances to 1868-69 (see page 45),	649,553 39
From the annual appropriation carried to the Sinking Fund for the Redemption of the City Debt as required by ordinance,	400,000 00
From excess of actual income and taxes over the estimated income and taxes, as per statement, page 49,	742,179 69
From excess of the appropriations over the actual payments, as per statement, page 42,	354,366 45
From payments into the City Treasury on Public Land Bonds and Mortgages,	131,928 90
From receipts on account of sales of Public Lands and from Public Land Department,	4,803 19
From interest by the Committee on the Reduction of the City Debt, on temporary loans to the City Treasurer,	26,656 54
From interest on Bonds of the City of Boston held by the Committee on the Reduction of the City Debt,	50,970 20
From Norcross School Fund, Donation, Hon. Otis Norcross,	500 00
From Goodnow Fund, City Hospital, from Executors,	4,633 25
<i>Total receipts,</i>	<u><u>\$6,669,270 95</u></u>

PAID.

City Debt,	\$942,700 00	
Water Debt,	3,000 00	
Roxbury Debt,	150 00	
	<hr/>	\$945,850 00
The balances due at the close of the financial year		
1866-67 (see page 44),		567,579 22
Advanced by the Treasurer on authorized loans for		
Oliver Street,		135,243 74
Committee on the Reduction of the City Debt,		
amount invested in City of Boston Bonds,	950,500 00	
Goodnow Fund, City Hospital,	4,000 00	
Norcross School Fund,	500 00	
	<hr/>	
<i>Total payments,</i>		<u>\$2,603,672 96</u>

RECAPITULATION.

Receipts,	6,669,270 95
Payments,	2,603,672 96
	<hr/>
Balance in the Treasury, April 30, 1868,	<u>\$4,065,597 99</u>

This balance of \$4,065,597.99 is subject to the following payments, viz :

The balances carried to 1868-69, as detailed on	
page 45,	\$649,553 39
City Debt—Amount drawn for by the Auditor of	
Accounts, but not paid by the Treasurer, the	
payment of interest on which has been stopped,	1,500 00
To City Hospital, Goodnow Fund,	633 25
To City Hospital, Nichols Fund,	530 50
	<hr/>
Total,	<u>\$652,217 14</u>

Cash in the Treasury, April 30, 1868, as above,	\$4,065,597 99
Less payments to be made as stated above,	652,217 14
	<hr/>
	\$3,413,380 85

Add amount advanced by the Treasurer from the	
Sinking Fund for the Redemption of the City Debt,	135,243 74
	<hr/>

We have the total cash balance in the Treasury be-	
longing to the Committee on the Reduction of	
the City Debt, being Debt Sinking Fund,	<u>\$3,548,624 59</u>

THE SINKING FUND.

FOR THE REDUCTION OF THE CITY DEBT.

By the Eighth Section of the Ordinance on Finance (*Ordinances of 1863, page 198*), the Mayor, the President of the Common Council, and the Chairman of the Joint Committee of Finance on the part of the Common Council, are constituted THE COMMITTEE ON THE REDUCTION OF THE CITY DEBT, whose duty it is to cause all money passed to their credit, in the books of the Auditor of Accounts, to be applied to the purchase or payment of the Capital of the Debt of the City, in the manner they may from time to time deem expedient; and it is the duty of the Auditor and of the Treasurer of the city to conform to all orders in writing, in this respect, which shall be made and signed by all the members of said Committee.

The Ninth Section of said Ordinance requires that "all balances of money remaining in the Treasury at the end of any financial year; all receipts in money on account of the sale of real estate of any description, now belonging or which may hereafter belong to the city; all receipts on account of the principal sum of any bond or note, now owned or which may hereafter be owned by the city; and also of the Annual City Tax, in every future year, a sum that shall not be less than three per centum of the amount of the principal of the City Debt (and never less than FIFTY THOUSAND DOLLARS in each year), shall be appropriated to the payment or the purchase of the Capital of the City Debt."

The Tenth Section of the said Ordinance makes it the duty of the Auditor annually to pass to the credit of the Committee on the Reduction of the City Debt all receipts in money, the proceeds of either of the sources before mentioned, and the said amount out of the *Annual Tax*; and provides that the sums so passed to the credit of said Committee shall be drawn from the Treasury of the city, for the payment or the purchase of the Capital of the City Debt, in the manner before mentioned, *and in no other mode, and for no other purpose whatever.*

The following statement, on pages 160 and 161, being the Account with the Committee on the Reduction of the City Debt, will show the condition of the *Sinking Fund* as it stood April 30, 1868, and will also show what pay-

ments have been made on that account during the year, and what amounts have been placed to its credit, in conformity with the provisions of the Ordinance, as before set forth. Total amount of the Sinking Fund, April 30, 1868, \$4,762,299.59, against \$3,998,744.62, April 30, 1867, being an increase of the fund of \$763,554.97 over that year.

Dr.

THE COMMITTEE ON THE REDUCTION OF THE

1868. April 30.	To amount of drafts drawn on the City Treasurer, for the whole amount of the City Debt, which became due in this financial year, as charged on page 60.....	\$886,700 00
	To amount of City Debt, purchased before it became due.....	57,500 00
	To amount of Water Debt, purchased before it became due.....	3,000 00
	To amount of Roxbury Debt paid	150 00
		<hr/>
	To balance in cash in the city Treasury, to the credit of this Committee.....	\$947,350 00
	In six per cent Currency Bonds of the City of Boston.....	\$3,548,624 59
		1,213,675 00
	Total balance....	<hr/>
		4,762,299 59
		<hr/>
		<hr/>
		\$5,709,649 59
		<hr/>
		<hr/>

CITY DEBT FOR THE FINANCIAL YEAR 1867-8.

Cr.

1868. April 30.	By balance per last year's account..... <i>Auditor's Report No. 55, page 149.</i>	\$3,998,744 62
	By amount of the Annual Taxes, specifically appropriated to the Reduction of the City Debt, in conformity with the 9th section of the Ordinance on Finance, which requires that not less than 3 per cent of the amount of the City Debt and never less than \$50,000, shall be annually appropriated to this object.....	400,000 00
	By amount of cash received on account of Sales and other income from the Public Lands, <i>as per details on page 138</i>	4,803 19
	By amount of cash received for first instalment on bonds taken for lands sold this year, and for payments made on the bonds and mortgages which were on hand at the commencement of the year, <i>as per details on page 130</i> ..	131,928 90
	By excess of the appropriations over the actual payments for the year, <i>as per statement on page 42</i>	354,366 45
	By excess of the actual cash income and taxes, this year, over the estimated income and taxes, <i>as per statement on page 49</i>	742,179 69
	By interest on temporary loans to the Treasurer,	26,656 54
	By interest on 6 per cent City of Boston Currency Bonds.....	50,970 20
		<u>\$5,709,649 59</u>
1868. April 30.	By balance due the Committee.....	<u>\$4,762,299 59</u>

This balance of \$4,762,299.59 is appropriated exclusively to the Redemption of the City Debt, as are also the bonds received for public lands sold, on hand, amounting to \$437,070.13, besides the proceeds of all the sales of the city lands.

The means of meeting the above balance are the following :

Cash in the Treasury, April 30, 1868,	\$4,065,597 99
Less balances to be paid out of the same, <i>as per statement on page 157,</i>	652,217 14

	\$3,413,380 85
Add amount advanced by the Treasurer, <i>as stated on page 157,</i>	135,243 74

We have the cash balance belonging to the Debt Sinking Fund,	\$3,548,624 59
Add six per cent City of Boston Currency Bonds, held by the Committee,	1,213,675 00

Balance, as above stated,	<u>\$4,762,299 59</u>
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CITY DEBT PAID OFF.

1867-68.

The following table shows the amount of the City Debt which was paid off during the financial year 1867-68, and the objects for which it was obtained, being the whole amount that became due during that year:

Date of Order for Loan.	Object for which it was Borrowed.	Rate. of Int.	Amounts.
May 16, 1855,	Fitting up H. of Correction, D. Island,	6	\$6,000 00
June 27, 1855,	New Station House, Ward 1.....	6	16,000 00
July 3, 1855,	New Dwight School-house.....	6	25,500 00
Nov. 20, 1855,	Sea-Wall and Fences, Deer Island...	6	2,000 00
	Paving Appropriation.....	6	5,000 00
Dec. 29, 1855,	New Adams School-house, E. Boston,	6	12,000 00
Feb. 26, 1856,	Paving Appropriation.....	6	20,000 00
June 13, 1856,	Public Library Building.....	6	60,000 00
July 10, 1856,	Extension Friend Street.....	6	54,000 00
	.....do.....	5	45,000 00
July 18, 1856,	New Piers and Guards for East Bos- ton and Chelsea Bridge.....	6	17,000 00
Oct. 22, 1856,	Federal Street Bridge.....	6	86,000 00
Dec. 5, 1856,	East Boston and Chelsea Bridge....	6	40,000 00
Dec. 15, 1856,	Faneuil Hall Market Improvement..	6	18,000 00
Dec. 17, 1856,	Charles Street Extension.....	6	21,000 00
Feb. 3, 1857,	Albany Street Grade Damages.....	6	5,000 00
Mar. 18, 1857,	Public Lands and South Bay.....	5	84,700 00
May 5, 1857,	Public Library Building.....	6	49,000 00
May 5, 1857,	Public Lands and South Bay.....	6	97,000 00
May 20, 1857,	Widening Water Street.....	6	84,500 00
July 27, 1857,	Widening Streets.....	5	56,000 00
Aug. 20, 1857,	South Bay Improvement.....	5	21,000 00
Aug. 20, 1857,	.....do.....	6	43,500 00
Aug. 20, 1857,	Public Lands.....	6	50,000 00
Aug. 20, 1857,	Purchase Mount Hope Cemetery....	6	28,000 00
Sept. 30, 1857,	New Sewer, Dedham Street.....	5	25,000 00
Oct. 19, 1857,	Hospital Building, Springfield Street,	5	20,000 00
Dec. 19, 1857,	South Bay Improvements.....	5	45,500 00
			<u>\$886,700 00</u>

In addition to the amount of City Debt paid off, as on page 162, which became due during the year, the amount given below, due in the years enumerated in the table, was purchased and the certificates of indebtedness for the same cancelled by votes of the "Committee on the Reduction of the City Debt," the amount for the payment of the same being taken from the Sinking Fund for the redemption of the debt in their charge, viz:

Date of Order for Loan.	Object for which it was Borrowed.	When Due.	Rate of Int.	Amounts.
May 8, 1860,	Primary School-house, Poplar St.,	1876-77	5	\$1,500 00
June 6, 1860,	South Bay.....	1879-80	5	4,000 00
Jan. 1, 1861,	South St. Grammar School-house,	1876-77	5	2,000 00
Apl. 5, 1861,	Widening Franklin Street.....	1876-77	5	3,000 00
Apl. 19, 1861,	War Expenses.....	1876-77	5	1,000 00
May 31, 1861,	Dover Street Improvement.....	1876-77	5	2,000 00
Dec. 27, 1861,	City Hospital Building.....	1883-84	5	7,000 00
July 1, 1862,	New City Hall.....	1882-83	5	3,000 00
July 14, 1862,	Recruiting Fund	1883-84	5	2,000 00
Sept. 8, 1862,	.....do.....	1882-83	5	17,000 00
Dec. 1, 1862,	Soldiers' Relief.....	1884-85	5	10,000 00
Dec. 12, 1862,	Recruiting Fund.....	1884-85	5	2,000 00
Mar. 28, 1863,	City Hospital Building.....	1885-86	5	3,000 00
				<u>\$57,500 00</u>

RECAPITULATION.

Amount paid during the year as it became due,	\$886,700 00
Amount purchased,	57,500 00
Total amount of City Debt paid off 1867-68,	<u>\$944,200 00</u>

In addition to the above amount, the "Committee on the Reduction of the City Debt" purchased and cancelled \$3,000 Water Loan, as stated under the head of "Water Loans."

INCREASE OF CITY DEBT.

1867-68.

The following table shows the amount of money borrowed during the financial year 1867-68, and the objects for which it was obtained :

Date of Order.	Object for which it was Borrowed.	Rate of Interest.	Amounts.
May 3, 1867,	Hose House No. 1.....	6	\$7,000 00
May 7, 1867,	Wells School-house.....	6	91,000 00
May 11, 1867,	Engine House No. 1, and Ward Room, Ward 12.....	6	28,000 00
May 25, 1867,	Grammar School-house, Ward 7.....	6	15,000 00
July 12, 1867,	Central Charity Bureau.....	6	110,000 00
July 12, 1867,	Wells School-house.....	6	15,000 00
July 12, 1867,	Engine House No. 1, and Ward Room, Ward 12.....	6	10,000 00
Jan. 3, 1868,	Harrison Avenue Flats.....	6	65,000 00
Mar. 10, 1868,	Primary School-house, Charter Street,	6	28,000 00
April 11, 1868,	Devonshire Street.....	6	100,000 00
			<u>\$469,000 00</u>

ROXBURY DEBT.

The following is a schedule of the debt of the City of Roxbury assumed by the City of Boston, as stipulated in the act of annexation:

When Due.	Rate of Interest.	Amounts.	TOTALS.
1868-69	7	\$55,000 00	
1868-69	6	25,371 00	
1868-69	5½	21,000 00	
1868-69	5½	2,000 00	
1868-69	5	8,000 00	
			\$111,371 00
1869-70	6	12,500 00	
1869-70	5½	125,000 00	
			137,500 00
1870-71	5	.....	72,500 00
1871-72	6	.....	10,000 00
1872-73	5	.....	16,500 00
1873-74	6	93,000 00	
1873-74	5	2,000 00	
			95,000 00
1874-75	6	20,000 00	
1874-75	5	18,000 00	
			38,000 00
1875-76	6	6,000 00	
1875-76	5	40,000 00	
			46,000 00
1876-77	6	.....	22,000 00
1877-78	5	.....	30,000 00
1878-79	5½	20,000 00	
1878-79	5	76,000 00	
			96,000 00
1879-80	5	.....	20,000 00
1880-81	5	.....	109,000 00
1881-82	5½	.....	58,000 00
1882-83	5	.....	40,000 00
1883-84	6	.....	20,000 00
1884-85	6	.....	62,000 00
Demand	6	4,520 00	
Do.	5	1,115 00	
	6	.....	5,635 00
			*1,800 00
			\$991,306 00

The total Roxbury debt assumed by the act of annexation was \$991,456, of which \$150 was paid, leaving the balance, as above stated, \$991,306.

* \$150 paid annually in gold or silver.

CITY DEBT.

FUNDED AND UNFUNDED.

(EXCLUSIVE OF WATER LOANS.)

The FUNDED CITY DEBT, May 1, 1868, amounted to \$9,152,-639.80 and will be due and payable as follows :

<i>Trust Funds.</i>	
For the benefit of the Public Library,	\$92 000 00
Overseers of the Poor,	103,509 80
Jonathan Phillips' Street Fund,	20,000 00
City Hospital,	23,500 00
Public Schools,	11,550 00
Poor Widows' Fund,	3,200 00
<hr/>	
<i>Total Trust Funds,</i>	\$253,759 80
In the financial year 1868-69,	197,000 00
1869-70,	308,000 00
1870-71, (See Water Loans)	203,200 00
1872-73, (do.)	6,000 00
1873-74,	168,000 00
1874-75,	*937,000 00
1875-76, (See Water Loans)	1,008,000 00
1876-77, (do.)	619,000 00
1877-78, (do.)	†667,000 00
1878-79, (do.)	584,705 00
1879-80,	341,800 00
1880-81,	‡369,000 00
1881-82,	497,500 00
1882-83,	604,000 00
1883-84,	420,000 00
1884-85,	359,000 00
1885-86,	643,000 00
1886-87,	253,000 00
On demand, purchased by the Committee on the Reduction of City Debt, and forms part of the Debt Sinking Fund (See Water Loans),	713,675 00
<hr/>	
<i>Total funded Boston City Debt,</i>	\$9,152,639 80
To which add the Roxbury City Debt assumed by	
<i>Carried forward,</i>	<hr/> \$9,152,639 80

* Plus \$25,000, Overseers of Poor Trust Funds.
† Plus \$1,500, Poor Widows' Trust Fund.
‡ Plus \$5,000, Smith School Trust Fund.

<i>Brought forward,</i>	\$9,152,639 80
the City of Boston by the act annexing the two cities (see page 165),	991,306 00
Total amount of <i>funded</i> Boston and Roxbury Debt,	<u>\$10,143,945 80</u>
To which add the following <i>unfunded debt</i> , being the sum advanced by the Treasurer, 1867-68, under authority of loans passed by the City Council not negotiated, viz :	
Oliver Street,	135,243 74
Total <i>funded and unfunded City Debt, including Roxbury Debt,</i>	<u><u>\$10,279,189 54</u></u>

The average annual interest on the *funded* City Debt, including the Roxbury Debt, is $5\frac{3}{100}$ per cent, as will be seen below.

On \$583,205 00, at $4\frac{1}{2}$ per cent,	\$26,244 22
" 6,105,615 00, at 5 "	305,280 75
" 2,000 00, at $5\frac{1}{2}$ "	105 00
" 224,000 00, at $5\frac{1}{2}$ "	12,320 00
" 3,174,125 80, at 6 "	190,447 54
" 55,000 00, at 7 "	3,850 00
<u>\$10,143,945 80, at $5\frac{3}{100}$ "</u>	<u><u>\$538,247 51</u></u>

The certificates of indebtedness issued since September 1864, and those now being issued, bear 6 per cent per annum interest, principal and interest payable in currency. The principal and interest on the above *funded* debt is payable as follows :

\$583,205 00, at $4\frac{1}{2}$ per cent, principal and interest in gold.	
5,672,500 00, at 5 " " "	" "
433,115 00, at 5 " " "	" " currency.
2,000 00, at $5\frac{1}{2}$ " " "	" "
224,000 00, at $5\frac{1}{2}$ " " "	" "
3,172,325 80, at 6 " " "	" "
1,800 00, at 6 " " "	" gold or silver.
55,000 00, at 7 " " "	" " currency.
<u>\$10,143,945 80</u>	

The average annual interest on the Roxbury *funded* debt is $5\frac{1}{2}$ per cent, as will be seen below.

\$433,115 00, at 5 per cent,	\$21,655 75
2,000 00, at $5\frac{1}{4}$ "	105 00
224,000 00, at $5\frac{1}{2}$ "	12,320 00
277,191 00, at 6 "	16,568 02
55,000 00, at 7 "	3,850 00
<hr/>	<hr/>
\$991,306 00 at $5\frac{1}{2}$ per cent,	\$54,498 77
<hr/>	<hr/>

The character of the funded City Debt, and the objects for which it was obtained, are given on page 169 to 174 both inclusive.

CHARACTER OF THE FUNDED BOSTON CITY DEBT.

Exclusive of the WATER LOANS, as it stood at the close of the financial year 1867-68, on the 30th day of April, 1868, viz :

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	When Due.	Amounts.	Totals.
PUBLIC LIBRARY TRUST FUND.					
Feb. 19, 1852.	6	Public Library, <i>Bigelow Fund</i>	Demand.	\$1,000 00	
Oct. 4, 1852.	6	P. Lands and So. Bay, <i>Bates Donation</i>		50,000 00	
Feb. 14, 1853.	6	New Workshop, Ho. Cor., <i>Phillips do.</i>		10,000 00	
April 17, 1860.	6	Suffolk Street, P. S. Ho., <i>Lawrence do.</i>		10,000 00	
Nov. 6, 1860.	6	Public Garden, <i>Jona. Phillips' Legacy</i>		20,000 00	
July 30, 1862.	6	Soldiers' Relief, <i>Franklin Club Donation</i>		1,000 00	
					\$92,000 00
OVERSEERS OF THE POOR TRUST FUNDS.					
May 26, 1864.	6	Grammar School-house, Prescott Street	Demand.	500 00	
Oct. 22, 1864.	6	Station House, Ward 8		2,509 80	
Feb. 7, 1865.	6	Public Lands	1874-75	8,000 00	
Feb. 24, 1865.	6	Primary School-house, Boylston District	do.	4,000 00	
Mar. 17, 1865.	6	Steam Fire Engine House, East Boston	do.	3,000 00	
Mar. 31, 1865.	6	City Hall	do.	10,000 00	
May 5, 1865.	6	Back Bay and Surface Drainage	Demand.	1,000 00	
July 24, 1865.	6	Primary School-houses Alterations		23,500 00	
May 8, 1866.	6	Harbor Police Station House		31,000 00	
May 7, 1866.	6	Albany Street		4,000 00	
Nov. 17, 1866.	6	Dedham Street Grading		4,000 00	
July 12, 1867.	6	Central Charity Bureau		6,000 00	
Jan. 3, 1868.	6	Harrison Avenue Flats		1,000 00	
Mar. 10, 1868.	6	Primary School-house, Charter Street		6,000 00	
					108,509 80
Nov. 6, 1860.	6	PHILLIPS STREET FUND. Public Garden, <i>Jona. Phillips' Legacy</i>	Demand.	20,000 00	
May 26, 1864.	6	CITY HOSPITAL TRUST FUNDS. Grammar School-house, Prescott Street, East Boston : Goodnow Legacy	Demand.	16,500 00	
July 12, 1867.	6	Nichols Legacy		1,000 00	
July 12, 1867.	6	Engine House and Ward Room, Ward 12, Goodnow Legacy		4,000 00	
July 12, 1867.	6	Do. Norcross Fund,		2,000 00	
					23,500 00
June 8, 1860.	5	SCHOOL TRUST FUNDS. Widening Tremont Street, Smith Fund	1880-81	4,000 00	
June 8, 1860.	5	Do. Franklin Medal Fund	1880-81	1,000 00	
May 5, 1865.	6	Back Bay and S. Drainage, Lawrence Latin School Fund	Demand.	2,000 00	
	6	Do. Lawrence English High School Fund		2,000 00	
	6	Do. Latin School Prize Fund		1,050 00	
Sept. 9, 1865.	6	Chestnut Hill Reservoir, Webb Franklin School Fund		1,000 00	
Mar. 10, 1868.	6	Primary School-house, Charter Street, Norcross Fund		500 00	
					11,550 00
		<i>Carried forward</i>			\$250,559 80

170 CHARACTER OF THE FUNDED BOSTON CITY DEBT,—1867-68.

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	When Duc.	Amount.	Totals.
		<i>Brought forward</i>			\$250,559 80
		POOR WIDOWS' TRUST FUND.			
July 24, 1865.	6	Pr. School-houses Alterations } Joanna Brook's Fund.	Demand.	1,700 00	
July 27, 1867.	6	Widening Streets,	1877-78	1,500 00	
					3,200 00
		<i>Total Trust Funds,</i>			\$253,759 80
Sept. 27, 1852.	5	Rebuilding Boylston School-house	1882-83		20,000 00
Nov. 12, 1852.	5	Paving Appropriations	1882-83		38,000 00
Dec. 13, 1852.	5	Internal Health Appropriation	1882-83		21,000 00
Dec. 17, 1852.	5	Appropriation for Common	1882-83		3,000 00
Dec. 27, 1852.	5	Paving Appropriation	1882-83		33,000 00
	5	Deficiency of Appropriations	1877-78	19,000 00	
			1882-83	10,000 00	
					29,000 00
Feb. 7, 1853.	5	Deficiency of Appropriations	1872-73	6,000 00	
			1877-78	10,000 00	
					16,000 00
Feb. 23, 1853.	4	Deficiency of Appropriations	1882-83		20,000 00
Mar. 3, 1853.	4½	Renewal of City Debt due in 1854-55	1878-79	583,205 00	
	5		1883-84	12,000 00	
					595,205 00
April 1, 1853.	5	Deficiency of Appropriations	1877-78		40,000 00
July 18, 1853.	5	Public Lands and South Bay	1873-74		3,000 00
July 25, 1853.	5	New Primary School-house, Engine-house and Ward Room, Ward 9	1873-74		3,000 00
Oct. 10, 1853.	5	Lot for Library Building	1883-84		58,000 00
	5	Gas Fixtures for Street Lamps	1873-74		3,000 00
Dec. 31, 1853.	5	Police Appropriations	1884-85		10,000 00
Feb. 17, 1854	5	Deficiency of Appropriations	1884-85		46,000 00
Feb. 20, 1854.	5		1884-85		19,000 00
Mar. 13, 1854.	5	House of Industry	1884-85		20,000 00
April 10, 1854.	5	South Bay	1884-85		5,000 00
July 12, 1855.	5	Public Library Lot	1876-77		3,000 00
July 27, 1857.	5	Widening Streets, <i>part of</i> \$500,000.00	1868-69		*156,000 00
Dec. 22, 1857.	5	New Sewer in Dedham Street	1870-71	5,500 00	
			1878-79	1,500 00	
					7,000 00
Jan. 2, 1858.	5	House of Industry Appropriation	1870-71		12,000 00
Feb. 10, 1858.	5	South Bay Improvements	1870-71		43,000 00
Feb. 25, 1858.	5	Public Lands	1870-71		3,000 00
May 11, 1858.	5	New Station House, Ward 2	1870-71		15,000 00
July 7, 1858.	5	South Bay Improvements	1870-71		75,000 00
July 8, 1858.	5	Public Lands	1870-71		20,000 00
July 13, 1858.	5	Enlargement of Brimmer School-house	1870-71		6,000 00
July 20, 1858.	5	Chapman School-house Lot	1870-71		3,000 00
Oct. 6, 1858.	5	Back Bay Lands (Public Garden)	1870-71		10,000 00
Oct. 16, 1858.	5	New City Stables, Ward 11	1870-71		10,000 00
Nov. 10, 1858.	5	Public Lands	1869-70	3,000 00	
			1873-74	9,000 00	
					12,000 00
Nov. 19, 1858.	5	Widening Streets	1868-69	40,000 00	
			1873-74	50,900 00	
					90,000 00
Nov. 23, 1858.	5	Common Appropriation	1869-70		3,000 00
Dec. 7, 1858.	5	New Elliot School-house	1869-70		30,000 00
Dec. 22, 1858.	5	Sewer Appropriation	1869-70		7,000 00
Dec. 23, 1858.	5	Deficiency of Appropriations	1869-70		18,000 00
Dec. 28, 1858.	5	Bridges	1869-70		16,000 00
Dec. 29, 1858.	5	Purchase of East Boston Ferries	1869-70		177,000 00
Dec. 29, 1858.	5	Public Buildings	1869-70		3,000 00
Dec. 31, 1858.	5	Mount Hope Cemetery	1874-75		1,500 00
Feb. 1, 1859.	5	Appropriations, 1858-59	1869-70		25,000 00
April 26, 1859.	5	Public Lands	1869-70		20,000 00
May 13, 1859.	5	Lot for Steam Fire Engine House	1869-70	6,000 00	
			1874-75	2,000 00	
					8,000 00
		<i>Carried forward</i>			\$2,009,464 80

* Plus \$1,500, Poor Widows' Fund.

CHARACTER OF THE FUNDED BOSTON CITY DEBT,—1867-68. 171

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	When Due.	Amounts.	Totals.
<i>Brought forward</i>					
Aug. 2, 1859.	5	Hawes School-house, South Boston	1874-75 1875-76	14,000 00 1,000 00	\$2,009,464 80
Aug. 3, 1859.	5	Public Lands	1874-75	15,000 00	15,000 00
Aug. 9, 1859.	5	New Grammar School-house, Ward 11 . .	1874-75	14,000 00	14,000 00
Oct. 4, 1859.	5	South Bay Improvements	1874-75	45,000 00	45,000 00
Oct. 26, 1859.	5	New Wharf Lot on North Grove Street, for City Stables and Paving Department . .	1879-71 1874-75	700 00 40,500 00	150,000 00
Dec. 8, 1859.	5	Suffolk Street Primary School-house . . .	1874-75 1875-76	24,000 00 1,000 00	41,200 00
Dec. 9, 1859.	5	Extension of Albany Street	1879-80	25,000 00	25,000 00
Dec. 20, 1859.	5	Public Lands	1874-75	84,800 00	84,800 00
Feb. 4, 1860.	5	North Street	1873-74 1874-75 1875-76 1879-80	100,000 00 25,000 00 17,000 00 68,000 00	10,000 00
April 3, 1860.	5	Brimmer School-house Lot	1874-75	200,000 00	200,000 00
May 8, 1860.	5	Gallop's Island	1880-81	13,000 00	13,000 00
May 8, 1860.	5	High Street Primary School-house	1880-81	5,000 00	5,000 00
May 8, 1860.	5	Poplar Street Primary School-house . . .	1876-77	60,000 00	60,000 00
May 15, 1860.	5	Public Lands	1875-76	3,000 00	3,000 00
June 6, 1860.	5	South Bay	1879-80	12,000 00	12,000 00
June 8, 1860.	5	Tremont Street Improvements	1879-80 1880-81	146,000 00 53,000 00 *2,000 00	146,000 00
June 9, 1860.	5	Dover Street Improvements	1880-81	55,000 00	55,000 00
July 14, 1860.	5	Water Works	1875-76	100,000 00	100,000 00
July 16, 1860.	5	Public Garden	1875-76 1880-81	16,000 00 10,000 00 15,000 00	16,000 00
Aug. 13, 1860.	5	Phillips School-house	1876-77 1880-81	25,000 00 1,000 00 77,000 00	25,000 00
Sept. 28, 1860.	5	North Street Widening	1880-81	78,000 00	78,000 00
Nov. 6, 1860.	5	Public Garden	1875-76	95,000 00	95,000 00
Nov. 21, 1860.	5	Public Lands	1875-76 1876-77	10,000 00 2,000 00 1,500 00	10,000 00
Dec. 8, 1860.	5	Water Works	1875-76	3,500 00	3,500 00
Dec. 11, 1860.	5	Boston Harbor Survey	1875-76	5,000 00	5,000 00
Dec. 12, 1860.	5	Tremont Street Improvements	1875-76	8,000 00	8,000 00
Dec. 12, 1860.	5	Winthrop School-house Lot	1875-76 1876-77	8,000 00 12,000 00 1,500 00	8,000 00
Dec. 26, 1860.	5	Extension of Court House	1875-76 1876-77	13,500 00 25,000 00 4,000 00	13,500 00
Dec. 27, 1860.	5	Altering Old Dwight School-house for a Primary School-house	1875-76	29,000 00	29,000 00
Jan. 1, 1861.	5	South Street Grammar School-house . . .	1876-77	12,000 00	12,000 00
Jan. 5, 1861.	5	Sewer Appropriation	1875-76	88,000 00	88,000 00
April 5, 1861.	5	Widening Franklin Street	1876-77	15,000 00	15,000 00
April 19, 1861.	5	War Expenses	1876-77	60,000 00	60,000 00
May 31, 1861.	5	Dover Street Improvement	1876-77 1880-81	96,000 00 70,000 00 15,000 00	96,000 00
June 5, 1861.	5	Station House No. 8	1877-78	85,000 00	85,000 00
June 17, 1861.	5	Soldiers' Relief	1877-78	24,000 00	24,000 00
June 19, 1861.	5	Primary School-house No. 12	1877-78	10,000 00	10,000 00
July 13, 1861.	5	Blossom Street Primary School-house . .	1876-77	25,000 00	25,000 00
July 16, 1861.	5	Public Lands	1876-77	5,000 00	5,000 00
July 16, 1861.	5	Normal School-house Lot	1877-78	20,000 00	20,000 00
July 16, 1861.	5	City Hospital Building	1877-78	31,000 00 100,000 00	31,000 00 100,000 00
<i>Carried forward</i>					\$3,850,464 80

* Plus \$5,000.—School Trust Funds.

172 CHARACTER OF THE FUNDED BOSTON CITY DEBT,—1867-68.

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	When Due.	Amounts.	Totals.
		<i>Brought forward</i>			\$3,850,464 80
July 22, 1861.	5	Albion Street	1877-78	10,000 00	
July 22, 1861.	5	Primary School-house, Ward 12	1877-78	6,000 00	
Oct. 4, 1861.	5	Station House No. 3	1877-78	5,000 00	
Oct. 7, 1861.	5	Soldiers' Relief	1877-78	25,000 00	
Nov. 5, 1861.	5	Additional Appropriations	1877-78	46,000 00	
Nov. 15, 1861.	5	Public Garden	1881-82	5,000 00	
Nov. 26, 1861.	5	Additional Appropriations	1877-78	60,000 00	
Dec. 13, 1861.	5	New City Stables	1881-82	25,000 00	
Dec. 17, 1861.	5	Public Garden Fence	1881-82	27,000 00	
Dec. 18, 1861.	5	Soldiers' Relief	1877-78	25,000 00	
Dec. 27, 1861.	5	City Hospital Building	1883-84	43,000 00	
Jan. 4, 1862.	5	Primary School-house, Harrison Avenue	1881-82	20,000 00	
Feb. 8, 1862.	5	Soldiers' Relief	1881-82	25,000 00	
Mar. 6, 1862.	5	Soldiers' Relief	1881-82	20,000 00	
Mar. 25, 1862.	5	Public Lands	1877-78	15,000 00	
April 1, 1862.	5	Soldiers' Relief	1881-82	20,000 00	
April 29, 1862.	5	Soldiers' Relief	1881-82	20,000 00	
May 5, 1862.	5	Primary School-house, Chardon Street	1881-82	25,000 00	
June 14, 1862.	5	High and Latin School-house	1881-82	12,000 00	
July 1, 1862.	5	New City Hall	1882-83	133,000 00	
			1883-84	4,000 00	
					137,000 00
July 2, 1862.	5	Soldiers' Relief	1881-82	20,000 00	
July 5, 1862.	5	Primary School-house, Bowdoin District	1881-82	22,000 00	
July 14, 1862.	5	Recruiting Fund	1881-82	256,500 00	
			1883-84	39,000 00	
					295,500 00
July 23, 1862.	5	City Hospital Building	1883-84	50,000 00	
July 26, 1862.	5	Primary School-house, North Bennet St.	1883-84	30,000 00	
July 30, 1862.	5	Soldiers' Relief	1883-84	1,000 00	
			1883-84	5,000 00	
			1885-86	12,000 00	
					*18,000 00
Sept. 8, 1862.	5	Recruiting Fund	1882-83	326,000 00	
Oct. 6, 1862.	5	Soldiers' Relief	1883-84	25,000 00	
Oct. 16, 1862.	5	Widening Streets	1883-84	10,000 00	
Nov. 3, 1862.	5	New City Stables	1883-84	25,000 00	
Nov. 7, 1862.	5	Soldiers' Relief	1883-84	25,000 00	
Nov. 7, 1862.	5	Recruiting Fund	1883-84	30,000 00	
Dec. 1, 1862.	5	Soldiers' Relief	1883-84	20,000 00	
			1884-85	11,000 00	
					31,000 00
Dec. 12, 1862.	5	Recruiting Fund	1883-84	41,000 00	
			1884-85	181,000 00	
					222,000 00
Feb. 6, 1863.	5	Additions to Appropriations	1883-84	4,000 00	
Feb. 6, 1863.	5		1884-85	6,000 00	
					10,000 00
Feb. 10, 1863.	5	Additions to Appropriations	1884-85	30,000 00	
Feb. 16, 1863.	5	Dover Street Improvement	1883-84	9,000 00	
Feb. 16, 1863.	5	Dover Street	1885-86	65,000 00	
			1886-87	1,000 00	
					66,000 00
Mar. 28, 1863.	5	City Hospital Building	1884-85	20,000 00	
			1885-86	17,000 00	
			1886-87	10,000 00	
					47,000 00
April 3, 1863.	5	New City Hall	1885-86	140,000 00	
April 10, 1863.	5	Additional Appropriations	1886-87	12,000 00	
April 23, 1863.	5	Primary School-house, Boylston District	1886-87	17,000 00	
	6		1874-75	1,000 00	
					18,000 00
July 3, 1863.	5	Emergency Fund	1886-87	100,000 00	
July 7, 1863.	5	Public Lands	1886-87	10,000 00	
Sept. 29, 1863.	5	Bounty to Volunteers	1884-85	1,000 00	
			1885-86	409,000 00	
		<i>Carried forward</i>		410,000 00	\$5,992,964 80

* Plus \$1,000 to Public Library Trust Funds.

CHARACTER OF THE FUNDED BOSTON CITY DEBT,—1867-68. 173

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	When Due.	Amounts.	Totals.
		<i>Brought forward</i>	1886-87	410,000 00	\$ 5,992,964 80
				1,000 00	411,000 00
Nov. 11, 1863.	6	Primary School-house, Boylston District	1874-75		5,000 00
Nov. 17, 1863.	5	Recruiting	1886-87		50,000 00
Dec. 4, 1863.	5	Grammar Schools	1886-87		25,000 00
Dec. 4, 1863.	5	Dover Street	1886-87		20,000 00
Feb. 12, 1864.	5	Public Lands	1874-75	7,000 00	
	6			5,000 00	
Feb. 16, 1864.	6	City Hospital Building	1874 75		12,000 00
April 22, 1864.	6	Soldiers' Relief	1874-75		60,000 00
May 23, 1864.	6	Grammar School-house, Prescott Street	1874-75		120,000 00
June 23, 1864.	6	Ferdinand Street. Brown's Contract	1874-75		51,000 00
July 22, 1864.	6	Grammar School-house, Prescott Street	1874-75		54,000 00
Oct. 8, 1864.	6	Temple Place, Widening	1874-75		20,000 00
Oct. 22, 1864.	6	Station House, Ward 8	1874-75		90,000 00
Nov. 14, 1864.	6	East Street School-house Yard	1874-75		19,000 00
Nov. 15, 1864.	6	City Hospital Building	1874-75	10,000 00	16,000 00
			1875-76	20,000 00	
Dec. 2, 1864.	6	City Hospital, Deficiency of Appropriation	1874-75		30,000 00
		Mayhew School-house Yard	1874-75		15,000 00
Dec. 13, 1864.	6	Chestnut Hill Reservoir	1875-76		8,000 00
Dec. 14, 1864.	6	Steam Fire Engine House, East Boston	1874-75		50,000 00
Dec. 30, 1864.	6	Grammar School-houses, Deficiency of Appr'n	1874-75		14,000 00
Dec. 30, 1864.	6	Primary School-houses, Deficiency of Appr'n	1874-75		32,000 00
Dec. 30, 1864.	6	Grammar School-house Lot, Ferdinand St.	1874-75		14,000 00
Dec. 30, 1864.	6	Albany Street Extension	1874-75		32,000 00
Feb. 7, 1865.	6	Public Lands	1874-75		10,000 00
Mar. 17, 1865.	6	Lamps, Deficiency of Appropriation	1875-76		4,000 00
Mar. 31, 1865.	6	New City Hall	1874-75	18,000 00	20,000 00
			1875-76	71,000 00	
May 1, 1865.	6	Police Station House, Ward 8	1875-76		89,000 00
May 5, 1865.	6	Back Bay and Surface Drainage	1875-76		30,000 00
June 7, 1865.	6	City Hospital, Building Pavillon No. 3	1875-76		93,000 00
June 19, 1865.	6	Steam Fire Engine House, No. 10	1875-76		59,000 00
June 19, 1865.	6	Grammar School-house, Prescott Street	1875-76		17,000 00
July 14, 1865.	6	Unliquidated Street Claims	1875-76		4,000 00
July 24, 1865.	6	Primary School-houses, Alterations	1875-76		50,000 00
Sept. 9, 1865.	6	Chestnut Hill Reservoir	1875-76		14,000 00
Sept. 25, 1865.	6	Winthrop School-house Yard	1875-76		23,000 00
Sept. 26, 1865.	6	Grammar School-house, Prescott Street	1875-76		12,500 00
Oct. 6, 1865.	6	City Hall	1875-76		7,000 00
Oct. 9, 1865.	6	Winthrop School-house Yard	1875-76		50,000 00
Oct. 17, 1865.	6	Eastern Railroad Wharf	1875-76		1,500 00
Oct. 21, 1865.	6	Fire Department, New Engine	1875-76		4,000 00
Oct. 27, 1865.	6	Sewers, Additional Appropriation	1875-76		11,000 00
Oct. 31, 1865.	6	People's Ferry Drops	1875-76		15,000 00
Nov. 10, 1865.	6	Hancock School-house Yard	1875-76		7,000 00
Dec. 19, 1865.	6	Primary School-house, East Street	1875-76		29,000 00
Dec. 22, 1865.	6	New Lunatic Hospital	1875-76		38,000 00
Dec. 27, 1865.	6	Public Lands	1875-76		28,000 00
Dec. 29, 1865.	6	City Hall	1875-76		15,000 00
Feb. 2, 1866.	6	Station House, Ward 8	1875-76		50,000 00
Feb. 10, 1866.	6	Widening Streets	1875-76		6,000 00
Mar. 14, 1866.	6	Hose House No. 1	1876-77		80,000 00
April 17, 1866.	6	Hancock School-house Yard, etc	1875-76		15,000 00
April 28, 1866.	6	Grammar School-house, Prescott Street	1875-76		22,000 00
May 8, 1866.	6	Battery Armory Building	1877-78		10,000 00
May 8, 1866.	6	Harbor Police Station House	1875-76	17,000 00	30,000 00
			1877-78	12,000 00	
June 26, 1866.	6	Back Bay Filling	1877-78		29,000 00
					32,000 00
		<i>Carried forward</i>			\$8,045,964 80

¹ Plus \$17,500 City Hospital Trust Fund; \$500 O. Poor Trust Fund.

² Plus \$2,500 O. Poor Trust Funds.

³ Plus \$3,000 O. Poor Trust Funds.

⁴ Plus \$10,000 O. Poor Trust Funds.

⁵ Plus \$1,000 O. Poor Trust Funds; \$5,000 School Trust Funds.

⁶ Plus \$2,500 O. Poor Trust Funds; \$1,700 Poor Wid-

ows' Fund.

⁷ Plus \$1,000 School Trust Funds.

⁸ Plus \$31,000 O. Poor Trust Funds.

174 CHARACTER OF THE BOSTON FUNDED CITY DEBT,—1867-68.

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	When Due.	Amounts.	Totals.
		<i>Brought forward</i>			\$8,045,964 80
June 30, 1866.	6	Meridian Street Bridge	1877-78	55,000 00	
July 7, 1866.	6	School-house, Richmond Street	1877-78	60,000 00	
July 9, 1866.	6	Dedham Street Lot, etc.	1877-78	12,000 00	
July 28, 1866.	6	Harbor Dredging Machine	1876-77	42,000 00	
Aug. 7, 1866.	6	Primary School-house, East Street	1876-77	10,000 00	
Aug. 7, 1866.	6	Police Station No. 2	1876-77	20,000 00	
Aug. 7, 1866.	6	People's Ferry Drops	1876-77	20,000 00	
Sept. 7, 1866.	6	Albany Street Grading	1876-77	38,000 00	
Sept. 28, 1866.	6	Adams School-house	1876-77	3,000 00	
Oct. 9, 1866.	6	Public Lands	1876-77	10,000 00	
Oct. 9, 1866.	6	Chestnut Hill Drive-way	1876-77	125,000 00	
Nov. 17, 1866.	6	Dedham Street Grading		28,000 00	
Nov. 28, 1866.	6	People's Ferry Drops		15,000 00	
Dec. 1, 1866.	6	Central Charity Bureau		70,000 00	
Dec. 14, 1866.	6	Albany Street Damages		60,000 00	
Mar. 8, 1867.	6	Grammar School-house, Ward 7		60,000 00	
Mar. 12, 1867.	6	Back Bay Lots		32,175 00	
May 3, 1867.	6	Hose House No. 1		7,000 00	
May 7, 1867.	6	Wells School-house		91,000 00	
May 11, 1867.	6	Engine House and Ward Room, Ward 12	Demand.	28,000 00	
May 25, 1867.	6	Grammar School-house, Ward 7		15,000 00	
July 12, 1867.	6	Central Charity Bureau		104,000 00	
July 12, 1867.	6	Wells School-house		15,000 00	
July 12, 1867.	6	Engine House and Ward Room, Ward 12		4,000 00	
Jan. 3, 1868.	6	Harrison Avenue Flats		64,000 00	
Mar. 10, 1868.	6	Primary School-house, Charter Street		22,500 00	
April 11, 1868.	6	Devonshire Street		100,000 00	
					\$9,152,639 80

¹ Plus \$4,000 Overseers of the Poor Trust Funds.

² Plus \$4,000 Overseers of the Poor Trust Funds.

³ Plus \$6,000 Overseers of the Poor Trust Funds.

⁴ Plus \$6,000 City Hospital Trust Funds.

⁵ Plus \$1,000 Overseers of the Poor Trust Funds.

⁶ Plus \$500 Norcross School Fund.

⁷ Plus \$5,000 Overseers of the Poor Trust Funds.

RECAPITULATION

*Of the Objects for which the outstanding Funded Debt of the city
was contracted.*

Albion Street, raising houses and grading,	\$10,000 00
Back Bay,	99,050 00
Bridges,	68,000 00
Chestnut Hill Drive-way,	125,000 00
City Hall (new),	476,000 00
City Hospital,	389,000 00
Dover Street, raising houses and grading,	280,000 00
East Boston Ferries,	219,000 00
Harbor dredging, machine and scows,	42,000 00
Gallop's Island,	5,000 00
Harbor Survey,	8,000 00
Mount Hope Cemetery,	1,500 00
Old debts, renewal of,	595,205 00
Ordinary expenditures,	635,000 00
Public buildings, <i>exclusive of school-houses,</i>	716,509 80
Public lands, <i>exclusive of South Bay,</i>	635,675 00
Public lands and South Bay,	53,000 00
Public Garden,	110,000 00
School-houses,	1,222,700 00
Sewer, Dedham Street,	7,000 00
South Bay, <i>exclusive of public lands,</i>	419,000 00
Tremont Street,	68,000 00
Trust funds,	1,000 00
Widening, extending, grading and building streets,	1,211,300 00
Wharves,	45,200 00
<i>Carried forward,</i>	<hr/> \$7,142,139 80

<i>Brought forward,</i>		\$7,142,139 80
War expenses, viz.:		
Recruiting fund,	\$1,334,500 00	
Soldiers' relief,	385,000 00	
Emergency war fund,	100,000 00	
Other expenses,	96,000 00	
		<u>1,915,500 00</u>
Water Works * :		
Raising main pipe on Tremont Street		
and laying new pipe on Beacon		
Street,	\$21,000 00	
Chestnut Hill Reservoir,	74,000 00	
		<u>95,000 00</u>
		<u>\$9,152,639 80</u>

* The above issued as City Debt to cover \$95,000, negotiated as Water Loan of 1860-61, but used for city purposes, not being wanted for the object for which it was obtained, viz: the constructing of a new main pipe from the Brookline Reservoir,—the loan issued for that purpose amounting to \$400,000, and the work costing only \$305,000.

WATER LOANS.

APRIL 30, 1868.

In addition to the CITY DEBT, as heretofore stated, there exist Loans, made on account of the WATER WORKS, as follows, viz :

On the issue of BOSTON WATER SCRIPT, authorized by Legislative Acts of 30th March, 1846, and 1st May, 1849, as follows :

On Bonds of *One Thousand Dollars*, each payable in Boston, financial year 1870-71, to the amount of \$688,000 00

On *Sterling Bonds*, bearing interest at the rate of $4\frac{1}{2}$ per cent, to the amount of £400,000, in sums of £100, £200 and £500 each, payable in London, in financial year 1872-73, for which we have realized here, including exchange, 1,949,711 11

Making the total remaining debt on 30th April, 1865, contracted on account of the construction of the Water Works, \$2,637,711 11

To which is to be added loan of 1860-61, on City Notes, of \$1,000 each, outstanding, bearing interest at 5 per cent, authorized by an order of the City Council of 30th June, 1858, to defray the expense of laying a *New Main* from the Brookline Reservoir to the city, as stated in Report No. 49, page 220, due 1877-78, \$299,000 00

Also add, issued under said order, and used for city purposes, due financial year 1878-79,* 95,000 00

394,000 00

Carried forward, \$3,031,711 11

* Of the \$400,000 originally issued, as provided by the order of June 30, 1858, only \$305,000 was used for the purpose; but, July 14, 1860, a loan of \$15,000 was obtained for raising the pipes on Tremont Street; and one of \$5,000, Dec. 8, 1860, for laying a new pipe on Beacon Street. These sums, together with \$74,000 obtained the financial year 1865-66, under loan orders of Dec. 13, 1864, and Sept. 9, 1865, for purchasing land for the Chestnut Hill Reservoir, in the towns of Newton and Brighton, make up the balance of \$95,000 of the loan of June 30, 1858. This issue of City Debt certificates, for actual expenses of construction of the Water Works, will cover the balance of the loan issued as Water Loan, 1860-61, and so charged by the Treasurer, and by so doing the Auditor's City Debt and Water Loan accounts now agree with those of the Treasurer.

The amount issued for the construction of the Chestnut Hill Reservoir, over the \$74,000, is charged to the cost of the Water Works, and issued as loans for that purpose.

<i>Brought forward,</i>	\$3,031,711 11
"Water Loan of 1865," for constructing a reservoir in Newton and Brighton, called the "Chestnut Hill Reservoir," bearing 6 per cent currency interest, due financial year 1875-76,	128,000 00
Due in 1876-77,	208,000 00
Due on demand,	500,000 00
	<hr/>
Total amount of Water Loans outstanding April 30, 1868,	\$3,867,711 11
	<hr/> <hr/>

During the year, the Committee on the Reduction of the City Debt purchased \$3,000 of the Water Loan becoming due in the financial year 1877-78.

The Boston Water Scrip Loans will become due as follows :

In the financial year 1870-71,	\$688,000 00
Sterling Bonds 1872-73,	1,949,711 11
New Main 1877-78,	299,000 00
" " 1878-79,	95,000 00
Loan of 1865 (Chestnut Hill Reservoir), 1875-76,	128,000 00
" " " " 1876-77,	208,000 00
" " " " on dem'd,	500,000 00
	<hr/>
	\$3,867,711 11
	<hr/> <hr/>

The average annual rate of interest on the above debt is $4\frac{23}{100}$ per cent, viz :

On \$1,949,711 11 at $4\frac{1}{2}$ per cent in gold,	\$87,737 00
1,082,000 00 at 5 " "	54,100 00
836,000 00 at 6 " in currency,	50,160 00
	<hr/>
\$3,867,711 11 at $4\frac{23}{100}$ per cent,	\$191,997 00
	<hr/> <hr/>

CONSOLIDATED DEBT OF THE CITY.

ON THE 30TH OF APRIL, 1868.

The AMOUNT of the Consolidated Debt of the city (*Funded, Unfunded, and Water Loans*), on the 30th of April, 1868, was \$14,146,900.65, and is made up of the following items, viz :

FUNDED CITY DEBT, <i>as per statement on page 166,</i>	\$9,152,639 80
UNFUNDED DO., <i>as per statement on page 167,</i>	135,243 74
WATER LOANS, <i>as per statement on page 177,</i>	3,867,711 11
ROXBURY DEBT, <i>as per statement on page 165,</i>	991,306 00

Total,	\$14,146,900 65
--------	-----------------

Funded,	\$14,011,656 91
Unfunded,	135,243 74
	\$14,146,900 65

The classification of the Consolidated Debt of the city, *funded and unfunded*, April 30, 1868, is as follows :

WATER DEBT. — The <i>net</i> cost of the Works to April	
30th, 1868, as stated on page 184,	\$7,677,702 55
CITY DEBT, proper,	3,562,392 10
WAR DEBT,	1,915,500 00
ROXBURY DEBT,	991,306 00

Total as above,	\$14,146,900 65
-----------------	-----------------

To meet which there is a Cash balance to the credit of the Committee on the Reduction of the City Debt (or Sinking Fund), exclusively applicable to this purpose, as per statement on page 160, of \$4,762,299.59.

There are also Bonds and Mortgages on hand to the amount of \$437,070.13, which amount is specially appropriated to this object by the Ordinance on Finance. See *City Property*.

THE NET INDEBTEDNESS

OF THE CITY OF BOSTON.

OF THE FINANCIAL YEARS 1866-67 AND 1867-68,
COMPARED.

The amount of the City Debt, so called, <i>funded and unfunded</i> (exclusive of the outstanding Water Loans), at the close of the financial year 1867-68, April 30, 1868, was,	\$9,287,883 54
The amount of outstanding Water Loans was,	3,867,711 11
Roxbury Debt,	991,306 00
	<hr/>
	\$14,146,900 65

To meet which there is a Cash balance in the Treasury and City of Boston Stock belonging to the Sinking Fund, as stated on page 160,	\$4,762,299 59
Also bonds and mortgages on hand in the Treasury, amounting to	437,070 13
	<hr/>
	\$5,199,369 72

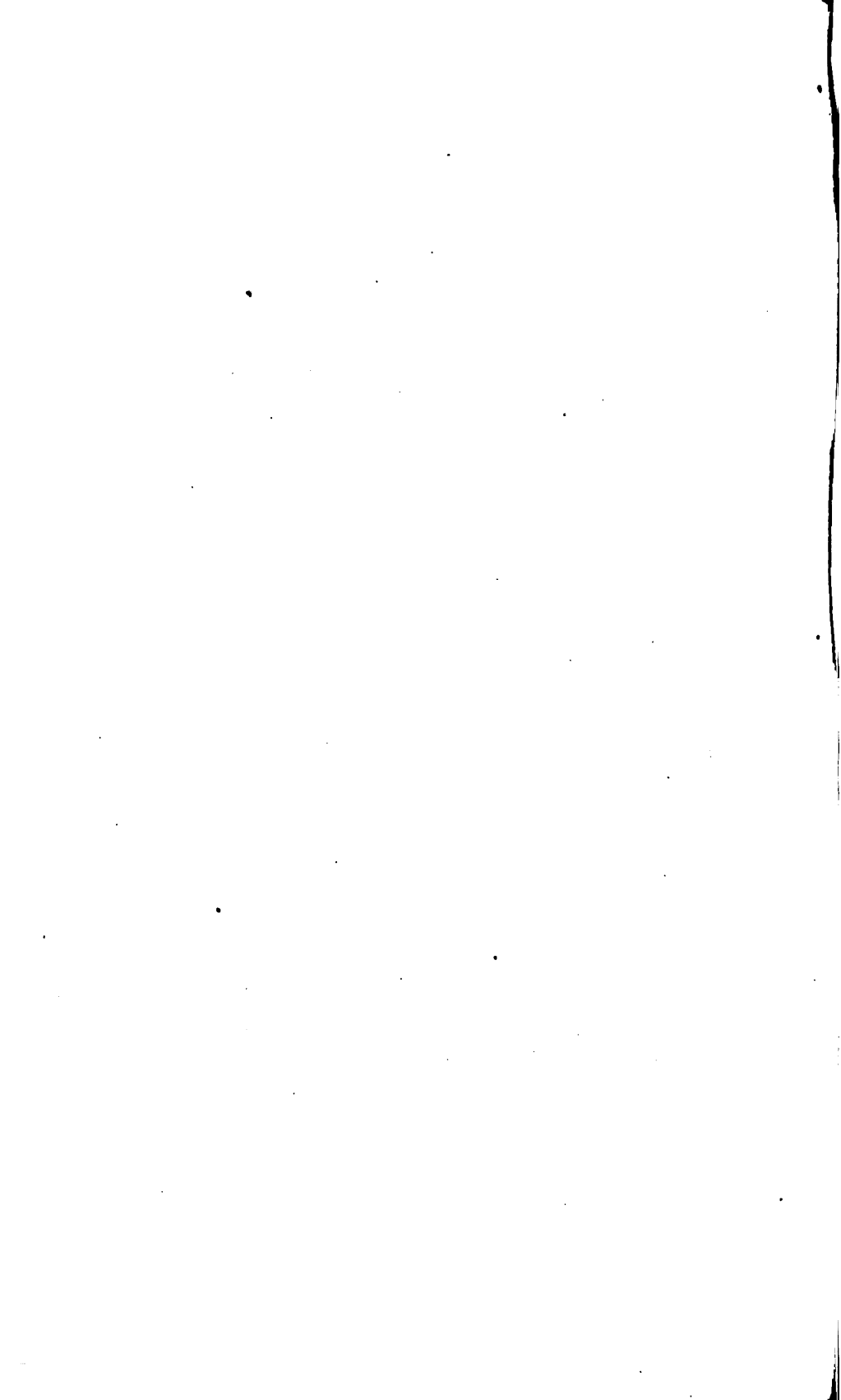
<i>Net Debt</i> , April 30, 1868,	\$8,947,530 93
The total Consolidated debt of the city, at the close of the financial year 1866-67, April 30, 1867, including <i>Funded, Unfunded and Outstanding Water Loans</i> , less the means then on hand for paying off the same (\$4,440,278.32) was,	\$8,581,184 83

<i>Net Increase</i> of the Debt since April 30, 1867,	\$366,346 10
---	--------------

As the revenue from the Water Works has thus far contributed nothing towards the reduction of the cost of the Works, the Debt account should stand as follows :

WATER DEBT. — The <i>net</i> cost of the Water Works, up to the 30th April, 1868, as stated on page 184,	\$7,677,702 55
CITY DEBT, including "War Debt" and Roxbury Debt,	6,469,198 10
	<hr/>
	\$14,146,900 65

APPENDIX.



FINANCIAL DEPARTMENT
OF THE CITY OF BOSTON,

FOR THE FINANCIAL YEAR 1867-68.

(Commencing May 1, 1867, and ending April 30, 1868.)

Mayor: OTIS NORCROSS, from May 1, 1867, to Jan. 6, 1868.

“ NATHANIEL B. SHURTLEFF, from Jan. 6, 1868, to May 1, 1868.

City and County Treasurer:

F. U. TRACY.

Auditor of Accounts:

ALFRED T. TURNER.

COMMITTEE ON FINANCE.

From May 1, 1867, to January 6, 1868.

The Mayor *ex officio*, Otis Norcross; the Chairman of the Board of Aldermen *ex officio*, Charles W. Slack; Councilmen, Charles R. Train (Chairman on the part of the Common Council), Alfonso Bowman, Henry D. Hyde, Andrew Hall, Francis A. Osborn, Sewall B. Bond, George Baxter, Jr. Alfred T. Turner, Clerk.

From January 6, 1868, to May 1, 1868.

The Mayor *ex officio*, Nathaniel B. Shurtleff; the Chairman of the Board of Aldermen *ex officio*, George W. Messinger; Councilmen, Charles R. Train (Chairman on the part of the Common Council), Francis A. Osborn, J. Byron Nason, Alexander Wadsworth, George P. Denny, Samuel T. Snow, Horace H. White. Alfred T. Turner, Clerk.

COMMITTEE ON ACCOUNTS.

From May 1, 1867, to January 6, 1868.

Aldermen, Thomas Gaffield (Chairman), Benjamin James and Edward A. White; Councilmen, Benjamin F. Stevens (Chairman on the part of the Common Council), Walbridge A. Field, Christopher A. Connor (Clerk), Charles H. Allen, F. A. Wilkins.

From January 6, 1868, to May 1, 1868.

Aldermen, Benjamin James (Chairman), Edward A. White, Samuel C. Cobb; Councilmen, Benjamin F. Stevens (Chairman on the part of the Common Council), Albert J. Wright, Henry W. Pickering, William M. Flanders, Edward E. Batchelder (Clerk).

COMMITTEE ON THE REDUCTION OF THE CITY DEBT.

From May 1, 1867, to January 6, 1868.

Mayor, Otis Norcross; President of the Common Council, Weston Lewis; Chairman of the Committee on Finance on the part of the Common Council, Charles R. Train — all *ex officio*. Alfred T. Turner, Clerk.

From January 6, 1868, to May 1, 1868.

Mayor, Nathaniel B. Shurtleff; President of the Common Council, Chas. H. Allen; Chairman of the Committee on Finance on the part of the Common Council, Charles R. Train — all *ex officio*. Alfred T. Turner, Clerk.

COST OF THE COCHITUATE WATER WORKS.

The following table shows the gross payments for constructing, carrying on and extending the Cochituate Water Works, from their commencement, August 20, 1846, to April 30, 1868, and the interest, discount and premium on the debt created for the purpose; also the income received from all sources to the credit of said works. The total payments foot up \$14,141,028.50; total income, \$6,463,325.95. Leaving the total *net cost* of the works April 30, 1868, \$7,677,700.55.

GROSS EXPENDITURES.

Water Commissioner's payments,	\$4,043,718 21
Water Board of 1850, payments,	366,163 89
Cochituate Water Board's requisitions to April 30, 1868,	2,850,427 64
Other payments, which include salaries paid to the Water Registrar, Treasurer's Clerk for this department, executions against the city on account of the works, etc.,	83,390 10
Interest, discount and premium account,	6,797,328 66
	<hr/>
<i>Total Gross Expenditures,</i>	<i>\$14,141,028 50</i>

GROSS INCOME.

From water rates, from 1848 to April 30, 1868,	\$6,161,785 55
From shutting off and letting on water, for non-payment of rates, sales of old materials, and all other sources,	301,540 40
	<hr/>
	6,463,325 95
	<hr/>
NET Cost of the Cochituate Water Works to the city, all income being deducted, April 30, 1868,	\$7,677,702 55
	<hr/> <hr/>

For a clear, comprehensive and interesting "History of the Introduction of Pure Water into the City of Boston, with a Description of its Cochituate Water Works," together with their cost in detail, the Auditor of Accounts would refer to a handsomely printed volume of two hundred and ninety-nine pages, written and compiled with great accuracy by NATHANIEL J. BRADLEE, President of the Cochituate Water Board.

WAR EXPENSES.

The following tables exhibit the gross expenditures of all kinds, incurred by the city on account of the Southern Rebellion, which terminated in the spring of 1865; also the receipts on the same account. Under the head of Recruiting Receipts is included the return of money to the Treasurer, which had been advanced for that purpose. The receipts (except \$479.12) under the head of Soldiers' Relief, are amounts which have been refunded by the State of Massachusetts:

	Expenditures.	Receipts.
RECRUITING.		
1862-63.....	\$937,012 26	\$42,350 00
1863-64.....	255,365 52	64,296 00
1863-64, State Bounty Tax.....	513,026 41	
1864-65.....	549,050 43	150,086 84
1867-68.....		60 00
SOLDIERS' RELIEF.		
1861-62.....	129,309 00	479 12
1862-63.....	309,553 09	61,071 02
1863-64.....	297,328 33	257,066 51
1864-65.....	293,987 67	310,759 87
1865-66.....	117,469 30	290,007 28
1866-67.....	257,407 60	164,000 00
1867-68.....	109,179 79	205,000 00
OTHER EXPENSES.		
1861-62.....	90,151 63	6 52
1862-63.....	15,856 53	
1863-64.....	33,010 34	
1864-65.....	19,457 60	1,061 23
1865-66.....	23,371 13	8,580 00
1866-67.....	19,795 05	
1867-68.....	7,750 98	
	<u>\$3,978,082 66</u>	<u>\$1,554,824 39</u>
Gross Expenditures.....	\$3,978,082 66	
“ Receipts		1,554,824 39
NET WAR EXPENSES.....	<u><u>\$2,423,258 27</u></u>	

THE PUBLIC INSTITUTIONS.

The cost of carrying on the various institutions under the charge of the "Board of Directors for Public Institutions," for the financial year 1867-68, compared with the previous year, has been as follows, viz :

HOUSE OF CORRECTION. — The number of inmates on the 30th of April, 1868, was 388, viz : 294 males and 94 females, — average for the year, 389 ; previous year, 342. Expenditures — 1867-68, \$70,765.76 ; 1866-67, \$71,713.65. Income — 1867-68, \$47,242.15 ; 1866-67, \$44,977.68. The income of 1867-68 is 66.8 per cent of the expenditures, and leaves the *net* expenditures for carrying on the establishment, including the ordinary repairs, in 1867-68, \$23,523.61, against \$26,735.97 in 1866-67.

HOUSES OF INDUSTRY, REFORMATION, ETC. — The whole number of inmates in these institutions on the 30th of April, 1868, was, 822, viz : 508 males, 314 females, — average for the year, 805 ; previous year, 709 ; distributed as follows : Almshouse, males, 155 ; females, 73 ; total, 228 ; House of Industry, males, 138 ; females, 231 ; total, 369 ; House of Reformation, boys, 175 ; girls, 33 ; total, 208. Total expenditures for these institutions, located at Deer Island, 1867-68, \$118,042.11 ; 1866-67, \$99,606.38. Income — 1867-68, \$16,243.75 ; 1866-67, \$9,853.74. The income of 1867-68 is 14 per cent for carrying on the same, including improvements and repairs of the buildings, and making the *net* expenditures, 1867-68, \$101,798.36, against \$89,752.64, 1866-67.

LUNATIC HOSPITAL. — The number of inmates on the 30th of April, 1868, was 179, viz : males, 94 ; females, 85, — average for the year, 175 ; previous year, 177. Expenditures — 1867-68, \$54,863.28 ; 1866-67, \$47,847.85. Income, 1867-68, \$11,703.62 ; 1866-67, \$15,945.97. The income of 1867-68 is 21.3 per cent of the cost of carrying on the establishment, and making the *net* cost of 1867-68, \$43,159.66, against \$31,901.88, 1866-67.

LAMP DEPARTMENT.

The whole cost for lighting the streets of the city, during the financial year 1867—68, was \$237,272.10, against \$219,495 the previous year. On the 30th of April, 1868, the city was lighted with 4,312 gas, and 1,351 oil lamps, being an increase of 702 gas, and a decrease of 78 oil lamps over the previous year. The lamps are located as follows:

In City Proper	2,956 gas, and 517 oil.
In South Boston	411 gas, and 434 oil.
In East Boston	348 gas, and 328 oil.
In Boston Highlands . .	567 gas, and 72 oil.

The price paid for gas in the public lamps of the city is $1\frac{1}{4}$ cents per hour for five feet of gas. In South and East Boston, and the "Boston Highlands," the United States tax is added to this price. The gas lamps, except those at South Boston, which are lighted by the Gas Company at the same rate, are all cleaned, lighted and extinguished by men employed by the city, at the rate of two dollars per night for every one hundred lamps.

The gas companies have the sole charge of the underground *service* pipes. They are laid and kept in repair by the various companies, but at the expense of the city.

The oil lamps, during the past year, have been lighted and cleaned by men employed under the Superintendent of Lamps at the rate of $2\frac{3}{4}$ cents per lamp, per night, for this service.

A contract has been made by the city for the supplying of the oil lamps, to May 1, 1869, with burning fluid, at the rate of $\frac{1}{8}$ of 1 cent per hour for each lamp.

PUBLIC VACCINATION.

The office of the City Physician is in the basement story of the City Hall, and his office hours are from 12, M., to 1, P. M., daily.

The number of persons vaccinated and re-vaccinated, free of expense, during the year ending 30th April, 1868, was 1,665; previous year, 2,365.

The number of children examined and furnished with the certificate of vaccination required to entitle them to enter the public schools was 352; previous year, 259.

The number of gratuitous supplies of vaccine virus to physicians belonging to Boston, has been 235; previous year, 282.

The various city institutions, public hospitals, and other charitable institutions, have also been supplied with vaccine virus, at sundry times, as necessity required. In consequence of the liberal supply of virus from this office to physicians and to the United States Army, the number of vaccinations during the year by private physicians must have been very large.

The duty of attending all cases of sickness at the Suffolk County Jail, and at the City Temporary Home, 133 Charles Street, is assigned to the City Physician.

SCHOOL EXPENSES.

ANNUAL EXPENDITURES for the Public Schools of Boston for the last fifteen financial years, ending 30th April in each year, exclusive of the cost of the school-houses; also the average number of scholars for each school-year, ending July 31, to 1864-65, and from that year for the year ending March 1:

Financial Year.	No. of Scholars.	Salaries of Teachers.	Rate per Scholar.	Incidental Expenses.	Rate per Scholar.	Total Rate per Scholar.
1853-54	22,528	\$192,704 05	\$8 55	\$57,960 46	\$2 57	\$11 12
1854-55	23,459	222,970 41	9 51	62,350 50	2 66	12 17
1855-56	23,749	224,026 22	9 43	67,380 06	2 84	12 27
1856-57	24,231	225,730 57	9 32	72,037 71	2 97	12 29
1857-58	24,732	258,445 34	10 45	86,849 27	3 51	13 96
1858-59	25,453	268,668 27	10 56	86,098 21	3 38	13 87
1859-60	25,328	277,683 46	10 96	95,985 15	3 79	14 75
1860-61	26,488	286,985 93	10 82	111,446 31	4 21	15 03
1861-62	27,081	300,181 28	11 08	108,245 06	4 00	15 08
1862-63	27,051	310,632 43	11 50	115,641 97	4 27	15 77
1863-64	26,960	324,698 51	12 04	140,712 56	4 85	16 89
1864-65	27,095	372,430 84	13 74	180,734 00	6 67	20 41
1865-66	*27,204	403,300 82	14 82	172,520 76	6 34	21 16
1866-67	*28,002	492,796 66	17 60	186,908 85	6 67	24 27
1867-68	*27,982	548,615 90	19 61	224,090 51	8 01	27 62

The following table shows the total expenses of the city for education, for fifteen years, from May 1, 1853, to April 30, 1868, inclusive:

Financial Year.	Salaries of Teachers.	Incidental Expenses.	Cost of School-houses.	Total Expenditures.
1853-54	\$192,704 05	\$57,960 46	\$22,587 24	\$273,251 75
1854-55	222,970 41	62,350 50	103,814 73	389,135 64
1855-56	224,026 22	67,380 06	149,732 80	441,139 08
1856-57	225,730 57	72,037 71	51,269 26	349,037 54
1857-58	258,445 34	86,849 27	225,000 00	570,294 61
1858-59	268,668 27	86,098 21	105,186 42	459,952 90
1859-60	277,683 46	95,985 15	144,202 67	517,871 28
1860-61	286,985 93	111,446 31	230,267 04	628,599 28
1861-62	300,181 28	108,245 06	166,141 50	574,567 84
1862-63	310,632 43	115,641 97	107,812 74	534,087 14
1863-64	324,698 51	140,712 56	5,870 87	471,281 94
1864-65	372,430 84	180,734 00	90,809 84	643,774 68
1865-66	403,300 82	172,520 76	200,553 64	776,375 22
1866-67	492,796 66	186,908 85	101,575 09	781,280 60
1867-68	548,615 90	224,090 51	188,790 80	961,497 21

Cost per scholar, 1867-68, for Instruction, \$19 61
Incidentals, 8 01
Houses, 6 74

\$34 36
1866-67 27 90
1865-66 28 53
1864-65 23 75
1863-64 18 82
1862-63 18 05

* From Teachers' returns, March 1.

SALARIES OF THE TEACHERS

OF THE PUBLIC SCHOOLS OF THE CITY OF BOSTON,

AS FIXED BY THE SCHOOL COMMITTEE.

	First Year.	Second and Subsequent Years.
Masters of the High Schools.....	\$3,000 00	\$4,000 00
“ “ Grammar Schools.....	} 2,400 00	} 3,000 00
Sub-masters in the High Schools.....		
“ “ Grammar Schools.....	} 1,800 00	} 2,200 00
Ushers in the High Schools.....		
“ “ Grammar Schools.....	1,400 00	1,600 00
Assistants in the Grammar Schools.....	} 550 00	} 650 00
Primary School Teachers.....		

Head Assistant in the Girls' High and Normal School.....	\$1,500 00
“ “ “ Master's Room in the Grammar Schools...	800 00
“ “ except the above, in the Grammar Schools.....	700 00
Assistants in the Girls' High and Normal School.....	1,000 00
Superintendent of the Training School — Branch of Normal....	1,500 00
Assistant in the Training School — Branch of Normal.....	1,000 00
Teacher of Sewing in the Bowditch School.....	550 00
“ “ “ Hancock and Winthrop Schools.....	450 00
“ “ “ Everett School.....	350 00
“ “ “ Bigelow, Chapman, Franklin, Lawrence and Lincoln Schools.....	310 00
“ “ “ Adams, Lyman, Wells and Prescott Schools.....	275 00
“ Music “ Girls' High and Normal School.....	450 00
“ “ “ Grammar Schools, for each School....	150 00
“ “ “ Primary Schools.....	2,500 00
“ Vocal and Physical Culture.....	3,000 00
“ Assistant — 1st year \$1,800.00, 2d year.....	2,200 00
“ French in the Latin School.....	500 00
“ “ “ Girls' High and Normal School.....	500 00
“ German “ “ “ “ “	500 00
“ Drawing “ “ “ “ “	1,200 00
“ “ “ English High School.....	500 00
“ French “ “ “ “	700 00
“ Military Instruction of English High and Latin School	1,000 00

COST OF FUEL FOR PUBLIC SCHOOLS.

1867-68.

The amount expended for Fuel for the Public Schools of Boston, in 1867-68, was \$36,399.37, distributed as follows, viz :

High and Grammar Schools.	Coal, Tons.	Wood, Cords.	Amounts.
Adams	92	2	\$797 00
Bigelow and Branch	195	5.4	1,561 49
Bowditch	70	5	587 50
Bowdoin	76	7	678 46
Boylston	108	4	861 54
Brimmer	105	7.4	912 10
Chapman	55	11	592 00
Dwight	107	2	851 22
Elliot	80	5	661 50
Everett	114	1	894 50
Franklin	131	4	1,063 82
Hancock	175	13	1,474 28
High and Latin	133	6.4	1,093 72
Lawrence	106	7.4	917 05
Lincoln	95	7	799 82
Lyman	45	12.4	529 50
Mayhew	60	8.6	561 75
Normal and Branch	128	1.4	964 84
Norcross (new)	87	2	677 97
Phillips	104	5	849 40
Prescott	110	6	961 00
Rice	52	7	434 69
Quincy	99	5.2	815 87
Wells (rooms)	55	3.6	461 16
Winthrop	112	7	961 30
Roxbury Grammar Schools	14	2	127 65
Totals	2,506	145.2	\$21,101 13
Weighing and Inspecting the above			319 00
Total cost for High and Grammar Schools			\$21,420 13
PRIMARY SCHOOLS	1,716	118.5	\$14,820 24
Weighing and Inspecting the above			159 00
Total cost for Primary Schools			\$14,979 24

The Fuel for the Public Buildings in the city proper and South Boston (except those exempted by ordinance), and for the School-houses, was furnished by contract at the following rates, viz : \$6.99½ for white-ash coal, and fifty cents per ton for housing it; \$8.95 per cord for hard wood, \$8 per cord for soft wood, and \$3 per cord for sawing it twice, splitting and piling it; and \$4 for sawing three times and splitting and piling it.

The Coal furnished for East Boston Buildings was delivered at the rate of \$7.50 per ton, and fifty cents per ton for housing.

PRINTING AND STATIONERY.

The following table shows the expenditures of the financial year 1867-68, for Printing and Paper, Binding, and Stationery and Blank Books, as charged to the several appropriations, viz :

Appropriation.	Printing, In- cluding Pa- per.	Binding.	Stationery and Blank Books.
Adams School House	\$11 77		
Albany Street Bridge	41 20		
Boston Harbor	24 48		
Cemeteries	132 92		\$104 96
Central Charity Bureau	21 40		
Chestnut Hill Reservoir	91 70		140 65
City Hospital	391 85		483 99
Common, etc.			4 50
County of Suffolk (Except on Drafts of Judges), viz:— Jail			136 60
Superior Court, Criminal	137 60		
Municipal Court, Southern District	1,006 65		
Registry of Deeds and Probate	714 41	\$174 05	703 06
Treasurer's Clerk in Municipal Court			58 80
Grantor and Grantee Indices		9 50	49 75
Engine House No. 1 and Ward Room Ward 12	20 47		
Engineering	13 90	144 36	456 51
External Health	56 32		95 75
Fire Alarms	206 05		57 67
Fire Department	232 60	1 50	165 25
Grammar School-House, Ward 7	68 48		
Howe House No. 1	14 73		
Incidentals, viz: Commercial Convention	121 63		
July Fourth	622 11		
Eulogy on Gov. Andrew	128 61		
President's Reception	64 85		
Soup Houses	17 55		
Internal Health	285 41		169 45
Lamps	254 11		76 71
Markets	58 34		6 00
Mount Hope	187 39		23 30
New Lunatic Hospital	342 74		
Paving, etc.	107 63		136 20
Police	723 35	2 00	748 88
Printing and Stationery	13,798 98	613 08	2,838 44
[Which includes the amounts for the City Council and all the Offices for which no special appropriations are made.]			
Public Baths	71 52		59 25
Public Buildings	59 70		107 35
Public Institutions, viz:— House of Industry	76 10		228 92
House of Correction	98 30		181 68
Lunatic Hospital	53 70		127 03
Office Expenses	148 45	20 50	164 09
Steamboat Henry Morrison	5 45		
Public Lands			7 30
Public Library	3,355 61	4,076 99	1,419 47
Schools,— Grammar Schools, School Committee	7,300 85	3 00	2,925 03
Primary do. do.	1,322 28		293 15
Grammar Schools, Public Buildings	3 90		
Primary do. do.	35 00		
Scales Weights and Measures	8 15		52 25
Sewers and Drains	22 54		46 28
Soldiers' Relief	265 31		49 98
War Expenses	49 07		9 95
Water Works	939 69	2 00	418 65
Wells School House	39 54		
West City Stables	16 57		
Widening Streets	157 44		73 44
Totals	\$33,928 18	\$5,046 98	\$12,623 27

COST OF GAS.

The following table shows the expenditures for gas, during the financial year 1867-68, by the several departments, except the House of Industry, House of Correction and Lunatic Hospital, the gas for these institutions being manufactured by the city :

Armories, Allowance to the several Militia Companies,	\$803 30
Bridges,	3 91
City Hospital,	1,556 45
County of Suffolk, viz :	
Jail,	611 94
Court House,	280 06
Registry and Probate Building,	99 42
Fire Department. — Engine Houses,	1,559 31
Incidentals. — Music on the Common, Sheridan's Reception and July 4th,	23 33
Internal Health Department. — Stables,	473 04
Lamp Department, Lighting Streets,	160,590 52
Lunatic Hospital — from Nov. 9 to 22,	122 30
Markets,	841 67
Police Station Houses,	4,606 60
Public Baths,	8 35
Public Buildings, viz :	
City Hall,	1,490 62
Ward Rooms,	242 10
Faneuil Hall,	75 67
Solicitor's Office,	2 17
Public Library,	2,059 42
Grammar School-houses,	268 36
Water Works : Proving Yard,	74 75
	<hr style="border-top: 1px solid black; border-bottom: 3px double black;"/> \$175,793 29 <hr style="border-top: 1px solid black; border-bottom: 3px double black;"/>

This amount has been paid as follows, viz :

To Boston Gas Light Company,	\$137,505 31
South Boston Gas Light Company,	19,590 08
East Boston Gas Light Company,	15,909 97
Roxbury Gas Light Company,	2,787 93
	<hr style="border-top: 1px solid black; border-bottom: 3px double black;"/> \$175,793 29 <hr style="border-top: 1px solid black; border-bottom: 3px double black;"/>

CONSOLIDATED FUNDED DEBT

OF THE CITY OF BOSTON.

From 1822 to 1868, both inclusive.

The following table exhibits the total consolidated *funded* debt of the city for each year from its commencement to May 1, 1868, inclusive. At the commencement of the City Government, in 1822, the amount of the debt (which had been contracted by the town for the erection of the Court House and prisons in Leverett Street) was :

May 1, 1824,	the Amount of the City Debt was	\$100,000 00
" 1825,	" " " "	207,050 00
" 1826,	" " " "	305,873 85
" 1827,	" " " "	364,800 32
	including the debt for the erection of Faneuil Hall Market	1,011,775 00
" 1828,	" " " "	949,350 00
" 1829,	" " " "	911,350 00
" 1830,	" " " "	891,930 75
" 1831,	" " " "	880,830 75
" 1832,	" " " "	817,123 93
" 1833,	" " " "	940,358 28
" 1834,	" " " "	1,078,088 28
" 1835,	" " " "	1,147,398 97
" 1836,	" " " "	1,264,400 00
" 1837,	" " " "	1,497,200 00
" 1838,	" " " "	1,491,400 00
" 1839,	" " " "	1,696,600 00
" 1840,	" " " "	1,698,232 56
" 1841,	" " " "	1,663,800 00
" 1842,	" " " "	1,694,700 00
" 1843,	" " " "	1,618,700 00
" 1844,	" " " "	1,423,800 00
" 1845,	" " " "	1,163,266 62
" 1846,	" " " "	1,153,713 16
" 1847,	" " " "	1,296,626 98
" 1848,	" " " "	
	Water debt included this year and after	3,452,608 37
" 1849,	" " " "	5,334,846 54
" 1850,	" " " "	6,196,144 35
" 1851,	" " " "	6,801,541 35
" 1852,	" " " "	7,110,679 70
" 1853,	" " " "	7,859,435 66
" 1854,	" " " "	7,799,855 32
" 1855,	" " " "	7,151,149 77
" 1856,	" " " "	7,107,149 77
" 1857,	" " " "	7,259,299 77
" 1858,	" " " "	8,101,199 77
" 1859,	" " " "	8,954,849 77
" 1860,	" " " "	8,491,599 77
" 1861,	" " " "	8,894,499 77
" 1862,	" " " "	
	War debt included this year and after	9,031,207 77
" 1863,	" " " "	10,335,857 77
" 1864,	" " " "	11,016,732 77
" 1865,	" " " "	11,371,942 57
" 1866,	" " " "	11,892,375 91
" 1867,	" " " "	12,998,550 91
" 1868,	" " " "	
	Roxbury debt included . .	14,011,656 91

The funded debt of May 1, 1868, is classified as follows :

Water Debt	\$7,577,702 55
City Debt, proper	3,427,148 36
War Debt	1,915,600 00
Roxbury Debt	991,306 00
	\$14,011,656 91

The unfunded debt May 1, 1868, was \$135,243.74. The means on hand to pay the debt, May 1, 1868, was \$5,199,369.72.

T A X E S .

The amount of taxes assessed, by the Board of Assessors, on the real and personal estates and polls of the city, for the year 1867, was as follows :

Valuation of real estate,	\$250,587,700 00
Valuation of personal estate,	194,358,400 00
	<hr/>
Total Valuation,	\$444,946,100 00
	<hr/> <hr/>
Assessed at \$15.50, per 1,000, gives,	\$6,896,664 55
Add 35,772 polls, at \$2 each, gives,	71,544 00
	<hr/>
Gross tax,	\$6,968,208 55
	<hr/> <hr/>

This rate of \$15.50, per 1,000, is divided as follows :

For city and county purposes, \$11.56 per 1,000	
being,	\$5,143,576 92
State assessment, at \$3.94,	1,753,087 63
	<hr/>
Total valuation (\$444,946,100), as assessed at \$15.50,	\$6,896,664 55
	<hr/> <hr/>

The amount of abatements from the above assessments, to April 30, 1868, was as follows :

From real estate,	\$27,879 98
From personal estate,	100,454 35
From poll taxes,	700 00
	<hr/>
Total,	\$129,034 33
	<hr/> <hr/>

This year's valuation shows a gain over that of 1866, as follows :

1867, real estate,	\$250,587,700 00
1866,	225,767,215 00
	<hr/>
GAIN, 11 per cent,	\$24,820,485 00
	<hr/> <hr/>

TAXES.

197

1867, personal estate,	\$194,358,400 00
1866,	189,595,130 00
	<hr/>
GAIN, 2.51 per cent,	\$4,763,270 00
	<hr/>
Total valuation, real and personal, 1867,	\$444,946,100 00
“ “ “ “ 1866,	415,362,345 00
	<hr/>
Total GAIN, 1867, on the total valuation of 1866, equal to 7.12 per cent,	\$29,583,755 00
	<hr/>
Number of polls in 1867,	35,772
“ “ 1866,	34,192
	<hr/>
GAIN, 4.62 per cent,	1,580
	<hr/>
The total valuation of the taxable real and per- sonal estates in 1867, which did not include property owned by the city, was,	\$444,946,100 00
The same, in 1857,	258,111,900 00
	<hr/>
GAIN in these ten years, which is equal to 72.39 per cent,	\$186,834,200 00
	<hr/>

The State valuation of 1865 fixes the city's portion of all State taxes to be assessed, between the years 1865 and 1875, at \$338.83 on every \$1,000 of said tax, including polls at half a mill each; this is 33.883 per cent against 31.525 per cent under the 1860 valuation, being an increase of State tax upon the City of Boston of 2.358 per cent. Roxbury's portion of the State tax is 2.274 per cent, making the aggregate of the united cities 36.157 per cent on every \$1,000 assessed by the State. The State tax for 1868, is \$2,000,000, of which the city of Boston (including Roxbury) is to pay as its proportion \$723,140.

VALUATION OF BOSTON.

BY THE BOARD OF ASSESSORS.

Total amount of the Assessors' Valuation and Tax levied on the Real and Personal Property in the several Wards of the City of Boston, in the years 1866 and 1867, compared.

WARDS.	1866.	1867.
1.....	\$10,678,500	\$12,468,200
2.....	24,714,700	25,530,300
3.....	9,771,100	10,430,100
4.....	114,938,025	117,836,600
5.....	98,679,900	107,633,700
6.....	60,732,200	65,457,300
7.....	11,756,050	13,105,800
8.....	13,982,270	15,570,800
9.....	18,161,500	19,638,900
10.....	18,477,100	20,386,900
11.....	24,179,600	26,682,800
12.....	9,291,400	10,204,700
TOTAL.....	\$415,362,345	\$444,946,100
Tax.....	\$5,399,710 48	\$6,656,411 00
Rate per thousand	13 00	15 50
Number of Polls, at \$2.....	34,192	35,772

ASSESSORS' VALUATION OF REAL AND PERSONAL ESTATE. 199

Assessors' Valuation of the Real and Personal Estates, and number of Polls in each of the Twelve Wards of the city, on which Taxes were assessed in the years 1866 and 1867.

Taxes are assessed as of the first day of May in each year.

Wards.	Real Estate.		Personal Estate.		Polls.	
	1866.	1867.	1866.	1867.	1866.	1867.
1. . .	\$8,719,100	\$10,109,700	\$1,959,400	\$2,358,500	4,225	4,648
2. . .	15,610,700	16,540,400	9,104,000	8,989,900	2,902	3,341
3. . .	6,930,800	7,381,800	2,840,300	3,048,300	3,167	3,265
4. . .	59,029,225	61,852,800	55,908,800	55,984,000	4,204	4,100
5. . .	45,074,000	53,978,000	53,805,900	53,655,700	2,957	2,788
6. . .	24,064,000	26,726,300	36,668,200	38,731,000	2,540	2,600
7. . .	10,286,650	11,272,300	1,469,400	1,833,500	2,893	3,188
8. . .	9,836,240	11,128,200	4,146,030	4,442,600	2,353	2,336
9. . .	12,625,800	14,228,900	5,535,700	5,410,000	1,985	2,123
10. . .	12,207,700	13,898,700	6,269,400	6,488,200	2,399	2,436
11. . .	14,765,100	16,171,200	9,414,500	10,611,800	2,203	2,270
12. . .	6,617,900	7,292,800	2,673,500	2,905,100	2,364	2,677
Total .	\$225,767,215	\$250,587,700	\$189,595,130	\$194,358,400	34,192	35,772

STATEMENT showing the ASSESSORS' VALUATION of the Real and Personal Property of the CITY OF BOSTON, on the first day of May, for thirty-three years, — 1835 to 1867, inclusive.

Also, the amount and rate per cent of increase in each period of ten years.

YEARS.	Valuation First Term.	Valuation Second Term.	Amount of In- crease in the Ten Years.	Rate per cent of Increase in Ten Years.
1835 and 1845....	\$79,302,600	\$135,948,700	\$56,646,600.	71.4
1836 and 1846....	88,265,000	148,839,600	60,574,600	68.6
1837 and 1847....	89,583,800	162,360,400	72,776,600	81.2
1838 and 1848....	90,231,600	167,728,000	77,496,400	85.9
1839 and 1849....	91,826,400	174,180,200	82,353,800	89.7
1840 and 1850....	94,581,600	180,000,500	85,418,900	90.3
1841 and 1851....	98,006,600	187,947,000	89,940,400	91.8
1842 and 1852....	106,722,800	187,660,000	80,937,200	75.8
1843 and 1853....	110,046,000	206,514,200	96,468,200	87.6
1844 and 1854....	118,450,300	227,013,200	108,562,900	91.7
1845 and 1855....	135,948,700	241,932,200	105,983,500	77.9
1846 and 1856....	148,839,600	249,162,500	100,322,900	59.7
1847 and 1857....	162,360,400	258,111,900	95,751,500	58.9
1848 and 1858....	167,728,000	254,714,100	86,896,100	51.9
1849 and 1859....	174,180,200	263,429,000	89,248,800	51.2
1850 and 1860....	180,000,500	276,861,000	96,860,500	53.8
1851 and 1861....	187,947,000	275,760,100	87,813,100	46.7
1852 and 1862....	187,680,000	276,217,000	88,537,000	47.2
1853 and 1863....	206,514,200	302,507,200	95,993,000	46.4
1854 and 1864....	227,013,200	332,449,900	105,436,700	46.44
1855 and 1865....	241,932,200	371,892,775	129,960,575	53.71
1856 and 1866....	249,162,500	415,362,345	166,199,845	66.70
1857 and 1867....	258,111,900	444,946,100	186,834,200	72.39

The valuation on the preceding pages excludes all the property owned by the city, which is never estimated by the City Assessors. In the State Valuation, this property is all estimated and taxed.

Real and Personal Property and Income are all taxed at the same rate.

The rate for 1867 was \$15.50 on every thousand dollars.

The following items are not estimated in the foregoing valuation, viz :

All houses of religious worship, and the pews and furniture of the same. All tombs, and rights of burial.

The personal property of all literary, benevolent, charitable and scientific institutions incorporated by the State; and all the real estate belonging to such institutions, *which is actually occupied by them*, or their officers, for the purposes for which they were incorporated.

United States Securities and all shares in Massachusetts corporations owned by individuals.

All property belonging to the United States Government.

All property belonging to the Commonwealth, except real estate of which they may be in possession under a mortgage for conditions broken.

The income of all officers holding a commission from the United States Government.

Household furniture of every person, not exceeding \$1,000 in value; and his wearing apparel, and the tools necessary for carrying on his business, under \$300.

The income of all persons to the amount of \$1,000; all income above that amount being taxable.

APPROXIMATE VALUE OF THE DWELLING-HOUSES (INCLUDING
HOTELS) IN THE CITY OF BOSTON, MAY 1, 1867.

VALUE.		Number of houses.
Value less than \$1,000		1,322
" \$1,000 and less than \$2,000		3,745
" 2,000	3,000	3,315
" 3,000	4,000	2,711
" 4,000	5,000, including 1 hotel	1,495
" 5,000	6,000, including 1 hotel	1,268
" 6,000	7,000	1,011
" 7,000	8,000, including 1 hotel	731
" 8,000	9,000, including 1 hotel	575
" 9,000	10,000, including 1 hotel	530
" 10,000	11,000, including 2 hotels	484
" 11,000	12,000	225
" 12,000	13,000	260
" 13,000	14,000, including 1 hotel	188
" 14,000	15,000	167
" 15,000	16,000	155
" 16,000	17,000	119
" 17,000	18,000, including 1 hotel	93
" 18,000	19,000, including 2 hotels	134
" 19,000	20,000, including 1 hotel	54
" 20,000	21,000, including 1 hotel	97
" 21,000	22,000, including 1 hotel	34
" 22,000	23,000, including 2 hotels	54
" 23,000	24,000	39
" 24,000	25,000, including 2 hotels	37
" 25,000	26,000	35
" 26,000	27,000, including 1 hotel	40
" 27,000	28,000	33
" 28,000	29,000	25
" 29,000	30,000	18
" 30,000	31,000, including 4 hotels	54
" 31,000	32,000	17
" 32,000	33,000	20
" 33,000	34,000	24
" 34,000	35,000, including 1 hotel	21
" 35,000	36,000	27
" 36,000	37,000	20
" 37,000	38,000, including 1 hotel	18
" 38,000	39,000	18
" 39,000	40,000	8
" 40,000	41,000, including 1 hotel	25
" 41,000	42,000	10
" 42,000	43,000, including 1 hotel	17
" 43,000	44,000	12
" 44,000	45,000	8
" 45,000	46,000	15
" 46,000	47,000	6
" 47,000	48,000	7
" 48,000	49,000	8
" 49,000	50,000	6
" 50,000	51,000, including 2 hotels	31
" 51,000	52,000	6
" 52,000	53,000	3
" 53,000	54,000	3
" 54,000	55,000	3
" 55,000	56,000, including 1 hotel	10
" 56,000	57,000	3
" 57,000	58,000	1
" 58,000	59,000	5
" 59,000	60,000	2
Carried forward,		19,402

DWELLING-HOUSES, HOTELS, VACANT HOUSES, VACANT
LANDS, ETC.

The following table, prepared by the Board of Assessors' shows the number of dwelling-houses, hotels, vacant houses, the number of feet and value of vacant land in the city, May 1, 1867, excluding the Common and Squares, applicable to building purposes; also the number of feet and value of the marsh and flats:

WARDS.	Dwelling-Houses.	Hotels.	Vacant Houses.	Feet of Vacant Land.	Value of Vacant Land.	Aggregate feet of Marsh and Flats.	Aggregate Value Marsh and Flats.
1	2,412	2	34	*25,867,354	\$1,280,400	{ 21,748,960 Marsh 13,386,800 Flats	\$79,400. 76,800
2	1,736	7	12	136,749	225,700		
3	1,475	3	11	203,380	230,000		
4	854	29	13	52,504	154,500	7,000 Flats	3,000
5	1,075	4	5	95,262	617,800		
6	1,549	0	24	†1,354,147	2,590,600	534,392 Flats	88,300
7	1,964	2	7	3,732,429	1,032,200	4,513,496 Flats	267,000
8	1,137	3	15	38,805	61,300		
9	1,409	0	10	†2,486,658	2,927,600	3,323,111 Flats	316,800
10	1,546	2	42	713,250	756,300	828,690 Flats	213,600
11	1,588	2	46	1,969,808	1,317,535	67,000 Flats	10,050
12	2,771	1	37	12,222,118	1,223,300	{ 3,470,476 Marsh 14,022,218 Flats	319,900
	19,516	55	256	48,872,464	\$12,416,435	61,902,143	\$1,374,850

* Including the islands in the harbor.

† In addition to the above, the Commonwealth holds the fee of 434,326 square feet of land in Ward 6, and 765,837 square feet in Ward 9, upon which no valuation is placed, as no taxes can be assessed.

The amount of land in Wards 6 and 9, not taxable by the city, May 1, 1866, was 1,594,578 square feet. The enactment of Chap. 101 of the Acts of 1867, which provides that all lands sold by the Commonwealth, where bonds are given for deeds, shall be taxable in three years from such sale, has reduced the amount of lands, not taxable, to the area given above.

VALUATION AND TAXES OF BOSTON, COMPARED WITH OTHER CITIES.

The following tables and statement, prepared by THOMAS HILLS of the Board of Assessors, exhibits the assessed valuation of the real and personal property of the City of Boston, New York, and other cities, and the rate of tax upon each thousand dollars, for the years 1860 to 1867, inclusive :

BOSTON.

Year.	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per \$1,000.
1860	\$163,891,300	\$100,112,969	\$276,861,000	\$9 30
1861	167,682,100	108,078,000	275,760,100	8 90
1862	163,638,000	112,579,000	276,217,000	10 50
1863	169,624,500	132,882,700	302,507,200	11 50
1864	182,072,300	150,377,600	332,449,900	13 30
1865	201,628,900	170,263,875	371,892,775	15 80
1866	225,767,215	189,595,130	415,362,345	13 00
1867	250,587,700	194,358,400	444,946,100	15 50

NEW YORK.

A table covering the above years, compiled from official reports, shows the valuation and rate of taxation of the City of New York for the same time :

Year.	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per \$1,000.	
				North 5th St.	South. 57th St.
1860	\$398,533,619	\$178,697,037	\$577,230,656	\$16 66	\$17 16
1861	406,955,665	174,624,306	581,579,971	19 52	20 02
1862	399,556,404	172,416,031	571,972,543	16 82	17 34
				Uniform.	
1863	402,187,382	191,967,161	594,145,543	\$20 35	
1864	410,774,435	223,920,505	634,694,940	21 60	
1865	427,360,884	181,423,471	608,784,355	29 90	
1866	478,994,934	257,994,974	736,989,908	23 00	
1867	555,447,062	276,389,451	831,836,513	26 70	

It will be observed that for the years preceding 1863, different parts of the city were assessed at different rates; this practice still prevails in other cities of the State of New York.

PHILADELPHIA.

The following partial table, compiled in part from official documents, exhibits the assessed valuation for five years in the City of Philadelphia:

Year.	Real Estate.	Personal Estate.	Total.	Rate per \$1,000.
1860	.....	.....	.....	\$20 50
1861	.....	.....	.....	23 00
1862	.....	.....	.....	23 00
1863	.....	.....	.....	23 00
1864	\$153,668,368	\$2,756,964	\$156,425,332	23 00
1865	155,980,917	3,139,011	159,119,928	28 00
1866	159,590,142	3,241,687	162,831,829	40 00
1867	160,350,666	3,737,785	164,088,451	43 00
1868	445,563,321	7,954,169	453,517,490	14 00

Since the assessment of 1867, a system of taxation, different from that heretofore existing, has been in operation in this city. An increase of 175 per cent in the valuation of the Real Estate would seem to be the result of an assessment approximating to market value. The personal property (including \$32,771,726 moneys at interest, taxed for the State) has, under the new system, increased equally with the real estate. In a message to the City Council, the Mayor reports that "The operation of the new system has fully justified all that was claimed for it. A near approach has been made to equality in assessments, and there is a general feeling that the burdens of taxation are much more equally distributed than was formerly the case." The communication on the next page from the Chairman of the Board of Revision of Taxes shows the detail of the assessment and the amount of tax:

OFFICE OF THE BOARD OF REVISION OF TAXES,
Philadelphia, April 27, 1868.

	Assessment. 1868.	City Tax.
Real Estate, city rate.	\$406,262.276 @ \$1 40 per hundred,	\$5,687,671 86
“ “ rural	38,911,920 @ 94 “ “	365.772 04
“ “ meadow .	389,125 @ 70 “ “	2,723 87
Furniture	5,469.632 @ 1 40 “ “	76,574 84
Horses.....	1,740.947 @ 1 40 “ “	24,373 25
Carriages for pleasure	548,979 @ 1 40 “ “	7,685 70
“ “ hire....	194,611 @ 1 40 “ “	2,724 55
	<u>\$453,517,490</u>	<u>\$6,167,526 11</u>

DEAR SIR;

In answer to your letter of the 21st inst., you will find by the table above, the city tax assessed for 1868. On the other property assessed, there is only a State tax,—\$3.00 per thousand on moneys at interest. The tax for city purposes is levied only on the property above enumerated. The tax rate for 1868 is \$1.40; rural property pays two-third rate, and meadow one-half rate.

Very truly yours,

THOS. COCHRAN.

To THOS. HILLS, Esq.

AN ACCOUNT OF THE
REAL AND PERSONAL PROPERTY
OF THE CITY OF BOSTON,

ON THE THIRTIETH DAY OF APRIL, 1868.

PUBLIC LAND BONDS AND MORTGAGES IN THE
TREASURY, APRIL 30, 1868.

Received on the following accounts :

Neck lands,	\$258,801 85
City Wharf,	2,735 28
Jail lands,	1,656 00
South Boston lands,	46,939 00
South Bay,	107,188 00
Albany Street,	18,490 00
East Boston,	1,260 00
	<hr/>
	\$437,070 13
	<hr/>

PUBLIC GROUNDS AND SQUARES.

CITY PROPER.

The Common and Malls, containing forty-eight and one-quarter acres, exclusive of the Cemetery, which contains one and one-quarter acres. The length of the iron fence around the Common is one mile and one-eighth.

Public Garden, on the west side of Charles Street, containing about twenty-four and one-quarter acres.

Fort Hill, about 40,000 feet in the enclosure.

Franklin Square, on the east side of Washington Street, containing 105,205 feet.

Blackstone Square, on the west side of Washington Street, containing 105,000 feet.

Chester Square, between Shawmut Avenue and Tremont Street, containing 57,860 feet.

Union Park, between Shawmut Avenue and Tremont Street, containing 16,000 square feet.

Worcester Square, between Washington Street and Harrison Avenue, containing 16,000 square feet.

Lowell Square, on Cambridge Street, containing 5,772 square feet.

SOUTH BOSTON. — Telegraph Hill, on which the reservoir stands. Independent of the reservoir, there is a lot, containing about 190,000 square feet, reserved for a public walk, and which is enclosed with an iron fence.

Independence Square, situated between Broadway and Second, and M and N streets, contains about six and one-half acres, and has been properly graded, the walks arranged, the gutters paved, and trees set out.

A strip of land, situated between the Old Road, Fourth and M streets, and east of the primary school-house, has been set aside and dedicated as a public square. An iron fence has been erected around it. The lot contains 9,510 square feet.

EAST BOSTON. — Maverick Square, containing 22,500 square feet, of which 4,398 square feet are enclosed by an iron fence.

Central Square, between Meridian and Border streets, containing 49,470 square feet, 32,310 of which are enclosed by an iron fence.

Belmont Square, surrounded by Webster, Sumner, Belmont and Seaver streets, — 30,000 square feet, enclosed by an iron fence

BOSTON HIGHLANDS. — Madison Square, located between Ruggles, Cabot and Sterling streets, containing 122,220 square feet, around which there is 21,580 square feet contemplated for streets.

Orchard Park, located between Eaton and Yeoman streets, containing 79,337 square feet.

Washington Park, located between Dale and Bainbridge streets, containing 396,125 square feet.

Highland Park, between Highland and New streets, about 5,600 square feet.

SALABLE LAND.

In charge of the Committee on Public Lands.

NECK LAND. — *Exclusive of Streets and Public Squares, viz:*

Southeast of Harrison Avenue, south of Dover Street.

Building lots,	862,333 square feet.	
Wharf lots,	26,024	"
Dock lots,	10,464	"
Reserved lots,	45,120	"
	<hr/>	
	943,941	"

Between Harrison Avenue and Washington Street.

Building lots,	35,914	"
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Between Shawmut Avenue and Tremont Street.

Reserved lots,	16,317	"
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Northwest of Tremont Street.

Building lots,	122,472	"
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Total Neck Lands,	1,118,644	"
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A lot bordering on the Providence Railroad, mostly in Boston Highlands, containing about 30,000 square feet.

Town Slip, Broad Street, between Foster's and Rowe's wharves, rented for \$50 per annum.

A lot containing 16,800 square feet, on the corner of Newbury and Berkeley streets, acquired under an agreement between the Commonwealth, the Boston Water Power Company, and the city, relating to filling up the Back Bay.

A lot of land containing about 17,500 square feet, formerly a part of the jail-yard, and was received in exchange for a lot on Fruit Street, containing about 15,300 square feet, which has been added to the jail-yard. Now occupied by Sewer and Health Departments for storing purposes.

SOUTH BOSTON. — Between Old Road and Fourth, also between Fourth and First streets, and K and O streets, the city owns about 758,005 square feet of upland.

BOSTON HIGHLANDS. — The following lands came into possession of the City of Boston by the Act of Annexation, viz :

Wharf Lot, on Swett Street, containing	22,060 square feet.	
* City Wharf, corner of Northampton and Swett streets, containing	23,971	"
One Lot of Land on Winthrop Street adjoining School-house Lot, containing	16,341	"
One Lot between Beach Glen and Fort Avenue, containing	115,000	"
One Lot, on Cabot Street, containing	6,250	"
Which is used at present by the Committee on Bathing as per order of the City Council.		
One Lot, on Orange Street, containing	4,000	"
Total in Boston Highlands of	<u>187,622</u>	"

RESERVED LOTS.

Three lots of land, situated on Rutland, Canton and Dartmouth streets, west of Tremont Street, held as reserved lots, subject to the order of the City Council, containing 86,850 square feet.

The following amount of South Bay land on Albany Street, south of Brookline Street, has been set apart for the use of the departments mentioned as follows :

Paving department,	55,292 square feet.	
Health department,	32,780	"
Sewer "	50,177	"
Water "	72,617	"
City Hospital,	69,318	"
Other city purposes,	58,140	"
Total,	<u>338,324</u>	"

* 16,290 feet of the City Wharf is to be taken for the extension of Albany Street, the balance of 7,681 feet was sold at public auction, on the first day of May, 1868, for the sum of \$17,825.10.

LAND AND HOUSES

In charge of the Committee on Laying out and Widening Streets.

A small wedge of land, corner of North Square and North Street, remnant of estate taken in 1859 to widen this street, containing about 480 feet; about 426 feet of this will be required for the widening of North Square, leaving only 54 square feet to be sold.

A gore lot running 62 feet on Water Street, containing 393 square feet, leased until September 1, 1871, at \$1,000 per annum.

Lot on Cross Street, East Boston, of about 900 square feet, of which 337½ feet will be required for widening. Now used by the Paving Department for storing paving stones, etc.

Three estates on Washington Square containing respectively 381 $\frac{4}{10}$, 462 $\frac{5}{10}$, 999 $\frac{35}{100}$, square feet, — in all, 1,843 $\frac{25}{100}$ square feet; and three estates on Belmont Street, containing respectively 779 $\frac{8}{10}$, 641 $\frac{97}{100}$, 3,269 $\frac{50}{100}$ square feet, — in all, 4,691 $\frac{27}{100}$ square feet. The above estates were surrendered to the city by the owners pursuant to the special Act of the Legislature of 1865, and will be sold at public auction at such time as the city may deem advisable, and the net proceeds thereof applied towards the expenses of widening and grading of Oliver Street, etc.

Estate on Richmond Street (with two small brick houses on same), containing 1,272 square feet, surrendered to city under the Betterment Law. Rented to tenants at will by the month.

Vacant lot on Commercial, Battery and Salutation streets, adjoining the Harbor Police Station, containing 4,627 square feet.

Lot on Adams Street, adjoining the Central Charity Bureau Lot, containing 2,798 $\frac{70}{100}$ square feet.

Two estates on Hamilton Street, containing, after widening, respectively 1,119 $\frac{1}{10}$ and 945 $\frac{4}{10}$ square feet, surrendered under the Betterment Law. Rented to tenants at will by the month.

Two estates on High Street, between High Street Place and Federal Street, containing respectively 1,083 and 752 square feet.

WHARF PROPERTY.

At East Boston — a wharf lot on Condor Street, 70 feet on said street, running to Commissioners' Line, about 800 feet. Adjoining this is another lot belonging to the Boston Water Works, about 50 feet front on said street, and running down to the Commissioners' Line. The two make a front of 120 feet on Condor Street. The wharf lot is under charge of the Paving Department.

The "Jail Wharf" — so called, on Cambridge Street and North Charles Street, running to the Commissioners' Line, containing 37,626 square feet of wharf, occupied by the Paving Department. This is part of the Jail-land purchase.

FERRY PROPERTY.

People's Ferry, — to East Boston. Original cost to the city, \$125,000. On the 4th of March, 1859, the People's Ferry Company conveyed to the city by deed recorded, L. 752, f. 363, all the property, real and personal, which the Company possessed, with the exception of their boats and franchise. This property consists of 17,360 square feet of avenue; 10,511 square feet of solid wharf inside the ferry gates, and about 31,531 square feet of water lot between the sea wall and the Commissioners' Line, making a total on the *Boston side* of 59,402 square feet of land. See *City Document* No. 69 of 1863.

On the *East Boston Side* of the Ferry, 80,600 square feet of avenue, solid wharf and water lot, originally taken by said People's Ferry Company from the Maverick Wharf Company, under and by virtue of their charter, and conveyed to the city by a deed from said Maverick Wharf Company, 24th February, 1859, L. 753, f. 40.

The drop, tank, and all the buildings and other improvements situated on or attached to the said property, which were put in complete repair in 1866 and 1867-68, at a cost of \$51,380.96.

The People's Ferry Company obligated themselves to maintain and operate the said Ferry for the term of ten years, at such rates of toll and upon such terms and conditions as the Board of Aldermen should prescribe.*

* They stopped running the Ferry Dec. 1, 1863, and the corporation has since ceased to exist.

East Boston Ferry. — Cost to the city, \$125,000. On the 1st November, 1859, the East Boston Ferry Company conveyed to the city by deed recorded, L. 767, f. 150, the following described property, *viz* :

First. The Eastern Railroad Wharf, so called, and the avenue leading thereto from Commercial Street, containing

11,582 square feet of solid wharf.

43,592 square feet of pier wharf and dock, to the Commissioners' Line.

27,950 square feet of avenue.

83,124 square feet.

Second. All their rights in the wharf and landing on the East Boston side lying north of the south line of Lewis Street, containing about 4,700 feet solid wharf below the gates of the Ferry; 33,196 feet pier wharf and dock to Commissioners' Line. Total, 37,896 feet. The title to this property consists of the right to use the same for ferry purposes forever, but does not include the right to put it to any other use.

Third. The drops, tanks and buildings attached to the above-described property on both sides of said Ferry.

Fourth. The East Boston Ferry Company obligated themselves to maintain and operate said Ferry for the term of *ten years*, at such rates of toll and upon such terms and conditions as the Board of Aldermen shall prescribe; to permit all officers of the city, when on official business, to cross the Ferry without payment of toll, and to keep in good repair, and at their own expense, all property connected with said Ferry.

The city leased to the Ferry Company, at a *nominal rent*, the right to use the drops, slips, and offices, on both sides, connected with said Ferry; and also a right of way over the Eastern Avenue and so much of Sargent's Wharf as the said Company has heretofore used, or may hereafter use, for *Ferry purposes*, and none other, during the time the same shall be used exclusively for such purposes. The Eastern Railroad Wharf is leased at \$3,000

per annum, for a berth for the steamer "H. Morrison," to the Board of Directors for Public Institutions.

There is a stable on the People's Ferry Wharf, Boston side, which is leased for three years from April 1, 1867, for an annual rent of \$600.

ISLANDS.

APPLE ISLAND, containing $9\frac{1}{2}$ acres, purchased in 1867, for \$3,750.

GREAT BREWSTER ISLAND, in the town of Hull, containing about 16 acres.

See Property in charge of Board of Directors for Public Institutions.

WATER WORKS.

LAKE COCHITUATE. — Situated within the limits of the towns of Framingham, Wayland, and Natick, in Middlesex County. The extreme length of the lake in a direct line is $3\frac{1}{2}$ miles, and the breadth of the widest part about 1,800 feet, with a water surface of 650 acres. In addition to the supply in the Lake "Dug Pond" containing $44\frac{1}{2}$ acres, and "Dudley Pond" containing 81 acres, are connected with and form important tributaries to the Lake.

Also the whole line of the Water Works, extending from the Lake, and continuing through a brick aqueduct, iron pipes, and stone tunnel of $11\frac{1}{2}$ miles, to a reservoir in Brookline, of about 23 acres of water surface; and from thence through about 120 miles of iron pipe to and through the city, to other reservoirs in city proper, South Boston and East Boston.

Also the "Chestnut Hill Reservoir" now erecting on land purchased for that purpose in the towns of Brighton and Newton, to be of the capacity of 730,000,000 gallons, and a surface of $212\frac{3}{4}$ acres.

Pipe Yard and Wharf, Albany Street, containing 72,617 feet, upon which there are wooden buildings for storage of pipes, etc.

Pipe Yard and Machine Shop, on Federal Street near Summer, with tools and machinery, and other property therein, for the use of the department. This lot contains 9,192 feet, on which is a

brick building used as a machine shop. The original cost of the establishment, including tools and machinery, stable, etc., was about \$30,000.

The report of the Cochituate Water Board to the City Council, for the financial year 1867-68, contains an account of the water pipes and other stock on hand, as they existed at that date. Also a full statement of the condition of the works.

The whole *net* cost of these works to the city up to the 30th of April, 1868, is \$7,677,702.55 — per statement on page 184.

PUBLIC INSTITUTIONS.

The following property is under the charge of the Board of Directors for Public Institutions:

DEER ISLAND. — Containing about 134 acres of upland, and about 50 acres of flats, on which is the large brick building known as the HOUSE OF INDUSTRY. Also a wooden house occupied as a House of Reformation for Girls, two large barns, Small-pox Hospital, and other buildings; Steamboat Wharf and another landing place; farming utensils, live stock, merchandise, provisions, tools, etc., required for carrying on the Houses of Industry and Reformation, and the Quarantine Establishment.

GALLOP'S ISLAND, in Boston Harbor, with the buildings thereon, containing about 16 acres, — also used as a Quarantine Station.

HOUSE OF CORRECTION AND LUNATIC HOSPITAL. — These Institutions occupy an area of 631,700 feet of upland, to which is appended about 1,310,700 feet of flats, which, with the workshop, outhouses, and other appendages, the furniture farming, and mechanics' tools and utensils, fire engines, provisions, stock on hand for manufacturing and other purposes, horses and other live stock, belong to the city. There is in the House of Correction Workshop a good steam engine of twenty-horse power, and boiler, with shafting, etc., for carrying the machinery of the contractors, and the necessary apparatus for heating the workshops and Chapel with steam.

NEW LUNATIC HOSPITAL. — Site for a New Lunatic Hospital in the town of Winthrop, containing about 181½ acres, costing \$28,108.33. In addition to this amount, \$9,761.75 has been expended for plans for the buildings, and sundry items.

STEAMBOAT "HENRY MORRISON." — This boat is 147 tons burden. She was built in New York, in the year 1854, and was purchased in May 1855, and is employed in conveying passengers, provisions, etc., to and from the city to the Deer Island Institutions, and Gallop's Island.

ALMSHOUSE BUILDING, Boston Highlands, to be surrendered to the City Council as soon as the present inmates are removed to the Deer Island Poor-house.

PUBLIC BUILDINGS.

(All public buildings, not otherwise specially provided for by ordinance, are under the supervision of the Committee on Public Buildings and the Superintendent of Public Buildings.)

CITY HALL, lot on School Street and Court Square, containing in all 26,427 square feet. The old building covered 6,010 square feet; the new building covers 13,927 square feet. Total cost of new building \$505,691.42, including furniture in the same.

COURT HOUSE, on Court Street. The area within the Court House fence measures 15,185 square feet.

REGISTRY OF DEEDS AND PROBATE OFFICES, in Court Square, covering about 2,380 square feet of land.

FANEUIL HALL. — The lower story and cellar of the "Old Cradle of Liberty" is occupied for a market. Over the old time-honored hall, in which the people hold their meetings, are armory rooms, one of which is occupied by the "Ancient and Honorable Artillery Company."

PUBLIC LIBRARY BUILDING, and lot, on Boylston Street, with its books and pamphlets, furniture, etc. The lot is 107 feet on Boylston Street, extending to Van Rensselaer Place, which opens at No. 215 Tremont Street. Whole contents of lot, 23,384 square feet. In charge of Trustees of Public Library.

CITY HOSPITAL BUILDINGS.—These buildings are located on the Square, bounded by Harrison Avenue, Concord, Springfield and Albany streets, containing 292,633 feet, or about $6\frac{7}{10}$ acres. The wharf lot on Albany Street, in the rear of the hospital grounds, is used by the Trustees, and upon this lot are located the Small-pox and Cholera hospitals, wooden structures. Total cost of buildings, original grading of grounds, and furniture, \$429,297.49. This is exclusive of the land. These buildings and grounds are in charge of the "Trustees of the City Hospital."

OLD HANCOCK SCHOOL-HOUSE, and lot, on Hanover Street, containing about 4,890 square feet, affording accommodations for Police Station No. 1, and three Primary Schools.

OLD ENDICOTT SCHOOL-HOUSE, Cooper Street, 4,742 square feet. Now occupied as an armory by the 1st Light Artillery Company, and by two Primary and two Grammar Schools.

STONE JAIL, on Charles Street, near Cambridge Street, containing within its enclosure 134,250 square feet, with a small building used for offices, lock-ups, etc., attached to the same. In charge of the Sheriff of Suffolk County.

RECEIVING HOUSE, on North Grove Street, intended for the reception of dead bodies, subjects for Coroners' inquests, etc. This building was erected in 1852 at the expense of the County of Suffolk.

LYING-IN HOSPITAL BUILDING. The land and buildings thereon, situated on Worcester and Springfield streets, purchased of the Boston Lying-in Hospital Corporation, in 1858, for \$45,000; re-sold to the New England Female Medical Society, in 1859, for \$50,000, and which reverted to the city in October 1861. The lot contains 40,000 feet, and is now occupied by invalid soldiers, and is known as the Discharged Soldiers' Home.

FANEUIL HALL MARKET HOUSE, and **QUINCY HALL**, over the same. Rents, 1867-8, \$67,126.87. The building covers 27,012 square feet of land.

MARKET under FANEUIL HALL, containing about 8,250 square feet.
Rents, 1867-8, \$17,524.50.

OLD STATE HOUSE, and lot, State Street, containing about 4,448 square feet. Leased for ten years from July 1, 1866, for \$21,000 per annum.

BATTERY ARMORY BUILDING, on Wareham and Plympton streets.
Lot, 8,500 square feet; built, 1866; cost, \$29,685.38. Occupied by the Second Company of Light Artillery, M. V. M.

BRIDGE ESTATE, so called, containing about 1,228 square feet.
This is a wooden building, at the junction of Tremont Row and Court Street, being one of the estates purchased, in 1847-8, for the purpose of widening those streets. Rents for \$1,100 per annum.

GREENHOUSE in the Public Garden, leased for \$1,200 per year.

BUILDING on Dorchester, corner of Fourth street, containing a house for Steam Fire Engine No. 1, a Ward room for Ward 12, an Armory for Co. E, First Regiment, and a School-room. Built in 1868, at a cost of, for land, \$7,350.35; building, \$31,368.36.

The following buildings in the Boston Highlands have been brought under the charge of the Committee on Public Buildings by the Act of Annexation. The amounts against the respective estates give the valuation of last year:

City Hall, buildings adjacent, and land,	\$20,000 00
Dwelling-house and land on Washington street,	4,000 00
“ “ Dudley street,	12,500 00
“ on Shawmut Avenue,	
“ on Highland Street,	

HIGH AND GRAMMAR SCHOOL-HOUSES.

Latin and English High, Bedford Street; built in 1844. Lot 12,980 feet. An additional story added in 1863. The Latin School was established in 1635, and the High School in 1821.

Normal, for girls, Mason Street; built in 1848, with large additions and alterations in 1861-2. Lot 12,771 feet.

Normal Training, corner of Allston and Somerset streets. Lot 5,488 feet, exclusive of stable lot. 812 feet in stable lot. The stable is rented for \$350 per annum.

Adams, Sumner and Lamson streets, East Boston; built in 1856, with an engine-house; the latter not occupied. Lot 21,600 feet. *Boylston*, Fort Hill; built in 1818, rebuilt in 1852-3. Lot 8,204 feet.

Bowdoin, Myrtle Street; built in 1848. Lot 4,892 feet.

Brimmer, Common Street; built in 1843. Lot 11,097 feet.

Bigelow, Fourth Street, South Boston; built in 1849-50. Lot 12,660 feet.

Bowditch, South Street; built in 1861-2. Lot 12,006 feet.

Chapman, Eutaw Street, East Boston; built in 1849-50. Lot 13,040 feet.

Dwight, Springfield Street; built in 1857. Lot 19,125 feet.

Eliot, North Bennet Street; built in 1838, rebuilt, and lot enlarged, 1859-60. Lot 11,077 feet.

Everett, Camden and Northampton streets, on a city lot running from street to street; built in 1860. Lot 32,409 feet.

Franklin, Ringgold Street, corner Hanson; built in 1859. Lot 16,439 feet.

Phillips, corner of Anderson and Phillips streets; built in 1861-62. Lot 11,190 feet.

Prescott, Prescott, Saratoga, and Bennington streets, East Boston; built in 1865. Lot 39,952 feet.

Hancock Richmond and Prince streets; built in 1847. Lot 13,468 feet.

Hancock Branch, on Richmond Street; built in 1867. Lot 12,400 feet. This is also occupied for Primary Schools.

Lyman, Meridian Street, East Boston; built in 1846. Lot 13,616 feet.

Lincoln, Broadway, near K Street, South Boston; built in 1859. Lot 17,560 feet.

Lawrence, corner of B and Third streets, South Boston; built in 1856. Lot 14,343 feet.

Mayhew, Hawkins Street; built in 1847. Lot 9,625 feet.

Quincy, Tyler Street; built in 1847, destroyed by fire in March 1859; rebuilt in 1859-60. Lot 11,766 feet.

Rice, formerly Old Franklin, Washington Street; rebuilt in 1845.

Lot 15,073 feet. The ward room for Ward 10 is in this building.
Norcross, corner of D and Fifth streets, South Boston; built in 1868. Lot 12,075 feet.

Wells, Blossom Street. Rebuilding. Lot 10,767 feet.

Winthrop, Tremont Street; built in 1854-5. Lot 15,078 feet.

Lot on Ferdinand Street, purchased in 1865 for a Grammar school-house, containing 25,691 feet. Cost \$32,171.

Lot on Paris and Decatur streets, East Boston, purchased, 1867, for a Grammar school-house, containing 26,250 feet. Cost \$13,500.

The following is a list of Grammar school-houses in the Boston Highlands brought under the charge of the Committee on Public Buildings by the Act of Annexation. The amounts against the respective estates give the valuation of last year.

<i>High</i> (of stone), Kenilworth Street. Lot 7,244 feet,	\$20,000
<i>Comins</i> (of brick), Gore Avenue. Lot 23,750 feet,	40,000
<i>Dudley</i> (of brick), Bartlett Street. Lot 7,243 feet,	20,000
<i>Dearborn</i> (of brick), Dearborn Place. Lot 59,774 feet,	
including lot on Hartopp Place,	40,000
<i>Francis Street</i> (of brick), Lot 10,200 feet,	5,000
<i>Smith Street</i> (of wood), Lot 7,200 feet,	3,000
<i>Washington</i> (of brick), Washington Street. Lot 18,900 feet,	23,000

Lot on Dale and Oneida streets, containing 27,829 square feet.
 Cost \$4,174.35, on which a new Grammar school-house is being erected.

Total number of feet of land occupied by the above High, Latin, Normal, and Grammar school-houses, 604,782 feet. The original cost of these houses and land has been about \$2,300,276.56.

PRIMARY SCHOOL-HOUSES.

Armstrong, Belcher's Lane; built in 1840. Lot, 1,639 feet; two rooms.

Andrews, Genesee Street; built in 1848. Lot about 5,418 feet; three rooms.

Austin, Paris Street, East Boston; built in 1849. Lot 7,294 feet; six rooms.

Baldwin, Grant Street; built in 1864. Lot 6,139 feet.

Bailey, Newbern Place, leading from Carver Street; built in 1840. Lot 1,669 feet; three rooms.

Channing, Cove Street; built in 1866. Lot 9,000 feet; nine rooms.

Cook, Groton Street; built in 1852. Lot 4,567 feet; six rooms.

Cheever, Thacher Street; built in 1846. Lot 3,388 feet; three rooms.

Cooper Street; built in 1840. Lot 4,743 feet; four rooms.

Dwight, Rutland Street; built in 1851. Lot 7,830 feet; six rooms.

Dean, Wall Street; built in 1853. Lot 3,645 feet; six rooms.

Dawes, High Street place; built in 1860. Lot 6,662 feet; six rooms.

Emerson, Poplar Street; built in 1860-61. Lot 6,040 feet; six rooms.

East Street Place; built in 1849. Lot 2,743 feet; four rooms.

East Street (old Engine House); one room, the lower story being used for storage.

East Orange Street; built in 1850. Lot 2,500 feet; three rooms.

Friend Street; built in 1843. Lot 1,694 feet; one room.

Freeman, Charter Street; rebuilding. Lot 5,233 feet.

Guild, East Street, two houses; old house built in 1835; twelve rooms. New house built in 1866; nine rooms. Lot 22,049 feet.

Grant, Phillips (formerly Southac) Street; built in 1852. Lot 3,742 feet; four rooms.

Hawes, on Broadway, South Boston; built in 1823; eight rooms. The lot contains about 11,401 feet including the land occupied by the Simonds School.

Ingraham, Sheafe Street; built in 1848. Lot 2,347 feet; three rooms.

Mackintosh, Lane Place and Purchase Place; three buildings, two brick and one wood; four rooms in each of the brick and two in the wooden building. Lot 5,550 feet.

Mather School-house, on Broadway, between B and C streets; built in 1842. Lot 10,132 feet; ten rooms, and a Ward room for the citizens of Ward 7.

May, Washington Square, Fort Hill; built in 1863-64. Lot 4,000 feet; six rooms.

North Margin Street; built in 1837. Lot 1,655 feet; two rooms.

Oliver, Sumner Street, near Lamson Street, East Boston; built in 1843. Lot 2,260 feet; two rooms.

Old Hancock, on Hanover Street; three rooms.

Pierpont, Hudson Street, near Oak; built in 1850. Lot 3,840 feet; four rooms.

Parkman, Silver Street, South Boston, between Federal and A streets; built in 1848. Lot 5,382 feet; six rooms.

Pormort, Snelling Place, from Hull Street; built in 1855. Lot 4,799 feet; six rooms.

Rice, Concord Street; built in 1845, remodelled and enlarged in 1861. Lot 10,773 feet; twelve rooms.

South Margin Street; built in 1825. Lot 1,587 feet; two rooms.

Savage, Harrison Avenue (near Essex Street); built in 1862. Lot 5,550 feet; four rooms for schools, and a Ward room for Ward 5.

Smith, Joy Street, corner of Smith Court; built in 1834. Lot 2,108 feet; two rooms.

Sharp, Old Phillips, corner of Anderson and Pinckney streets. Lot 5,533 feet; six rooms, and a Ward room for Ward 6.

Shurtleff, Tyler Street; built in 1855. Lot 3,900 feet; six rooms.

Simonds (rear of Hawes), Broadway, South Boston; built in 1840; three rooms.

Ticknor, Washington Village, Dorchester, corner of Middle Street; built by the town of Dorchester in 1848, purchased by the City of Boston in 1855; was enlarged from four to twelve rooms in 1865. Lot 12,041 feet.

Tuckerman, City Point School, on Fourth Street, between L and M; built in 1850, enlarged in 1865. Lot 6,000 feet; six rooms.

Thurston, Hanover Street (rear of the church); built in 1851. Lot 2,508 feet; three rooms.

Tappan, Lexington Street, East Boston; built in 1846. Lot 3,777 feet; three rooms.

Wisner, Warren Street; built in 1854. Lot 3,047 feet; six rooms and a Ward room for Ward 8.

Webster, Webster Street, East Boston, built in 1852. Lot 5,040 feet; six rooms.

Ware, North Bennet Street; built in 1862; has 6,790 feet of land, four rooms, and a Ward room for Ward 2.

Webb, Porter Street, East Boston; built in 1853. Lot 7,500 feet; six rooms.

Winchell, Blossom Street; built in 1845. Lot 5,055 feet; three rooms.

Wait, Suffolk Street; built in 1859-60. Lot 10,922 feet; eight rooms.

Williams Street; built in 1847. Lot 2,722 feet; not occupied.

The following is a list of the Primary school-houses in the Boston Highlands brought under the charge of the Committee on Public Buildings by the Act of Annexation. The amounts against the respective estates give the valuation of last year.

Avon Place (of wood),	Lot 9,850 feet, two rooms,	\$3,500 00
Cottage Place	Lot 13,779 feet, four rooms,	13,000 00
Centre Street (of wood),	two rooms,	2,000 00
Eustis Street (of wood),	Lot 10,436 feet, four rooms,	15,000 00
Edinboro' Street (of wood),	Lot 6,720 feet, two rooms,	3,500 00
Elm Street (of wood),	Lot 9,512 feet, two rooms,	5,000 00
Franklin Place (of brick),	Lot 8,092 feet, four rooms,	20,000 00
George Street (of brick),	Lot 18,936 feet, six rooms,	20,000 00
Heath Street (of wood)	Lot 11,600 feet, two rooms,	5,000 00
Mill-dam (of wood),	Lot not owned by city, one room,	600 00
Munroe Street (of wood),	Lot 11,825 feet, two rooms,	5,000 00
Phillips Street (of brick),	eight rooms,	30,000 00
Sudbury Street (of wood),	Lot 15,000 feet, four rooms,	12,000 00
Vernon Street (of wood),	Lot 7,593 feet, four rooms,	6,000 00
Winthrop Street (of brick),	Lot 28,341 feet, two rooms,	15,000 00
Yeoman Street (of wood),	Lot 5,000 feet, four rooms,	4,000 00

The Primary School-houses before mentioned, occupy about 408,898 square feet of land. The cost of these houses and land has been about \$1,315,981.58.

POLICE DEPARTMENT.

The following property is in charge of the Chief of Police, and kept for use in his department:

STATION HOUSES, viz:

- No. 1. — In Old Hancock School building, Hanover Street, two first floors and basement; lot 4,890 feet.
- No. 2. — Brick house, Court Square; lot 2,035 feet.
- No. 3. — Brick house, Joy Street; lot 4,234 feet.
- No. 4. — Brick house, built in 1865, in La Grange Street; lot 5,040 $\frac{8}{10}$ feet.
- No. 5. — Brick house on East Dedham Street; lot 3,372 feet.
- No. 6. — Brick house, Broadway, South Boston; lot 2,850 feet.
- No. 7. — Brick house on Meridian Street, East Boston; lot 3,775 feet.
- No. 8. — Brick house on Commercial Street, corner Salutation Street; lot 3,236 feet; built in 1866. This is the Harbor Police Station House.
- No. 9. — Basement of old City Hall, Dudley Street, Boston Highlands.

TELEGRAPHIC APPARATUS, connecting Stations 1, 3, 4, 5, 6, 7 and 8 with Central Station or head-quarters, in the City Hall.

HARBOR POLICE BOATS. — Schooner "*Quarantine*," of 42 tons, with her small boat, furniture and other appurtenances. The Harbor Police Boat, 8 tons measurement, 23 feet long, schooner-rigged, built in 1855, with iron ballast, sails, rigging and furniture, cost about \$450, including two beds and two compasses; also two row boats.

FURNITURE. — A Rogue's Gallery, containing photograph likenesses of 500 notorious male and female rogues; cooking ranges, clocks, three hundred police billies, two hundred revolvers, one hundred pairs handcuffs, bedsteads, beds and bedding, in the nine Station Houses.

ONE TOP BUGGY, one sleigh, harness, and buffalo robe. Various other articles, as per schedule annexed to the Annual Report of the Chief of Police, dated in January 1868, the estimated value of which is \$27,080.15.

FIRE DEPARTMENT.

STEAM FIRE ENGINES. — Fourteen, located as follows, viz: six in city proper, three at East Boston, two at South Boston, and three at Boston Highlands.

HORSE HOSE CARRIAGES. — Thirteen, located as follows, viz: six in city proper; one in East Boston; two, South Boston; and four, Boston Highlands, three of which are located in "Engine Houses."

HOOKS and LADDERS. — Four Carriages, located as follows: two in city proper, one at East Boston, and one at Boston Highlands.

HORSES. — Forty-five.

FUEL WAGONS. — One in Engine House, East Street; one on Paris Street, East Boston; one in Engine House No. 2, at South Boston; one in old Hose House, Salem Street; two, Boston Highlands.

FIRE HOOKS. — Eight.

FIRE LADDERS. — One hundred, of different sizes.

HOSE. — About 34,000 feet of leading and 340 feet suction.

STEAM FIRE ENGINE HOUSES. — Fourteen, located as follows, viz: Broadway, near Dorchester Street; Fourth, near K. Street; Washington, near Dover Street; Scollay's Building; Marion Street, E. B.; Wall Street; Purchase Street; North Bennet Street; Paris Street, E. B.; Mount Vernon Street, corner of River; Sumner, corner of Orleans Street; Warren Street, Boston Highlands; Centre Street, do.; Cabot Street, do.

HOSE CARRIAGE HOUSES. — Ten, viz: Salem Street; Hudson Street; Fruit Street; Northampton Street; Shawmut Avenue; Chelsea Street, E. B.; Warren Street; B Street; Washington Village, S. B.; Cabot Street.

HOOK AND LADDER HOUSES. — Four, viz: One on Harrison Avenue, corner of Wareham Street; one on Friend Street; one on Sumner Street, corner of Orleans, E. B.; one on Eustis Street, Boston Highlands.

SPARE APPARATUS. — Four Steam Fire Engines; one Hand Engine at Deer Island; there is one Hose Carriage, with 400 feet of Hose, located on the Mill-dam. This hose is only used by the residents of that location. Also one Hose Carriage in House No. 1, Salem Street, of 1,000 feet, and two in Hook and Ladder House, Harrison Avenue, of 800 feet each. One at South City Stable, and one at City Hospital.

RESERVOIRS. — One hundred and seventy-four, of which thirteen are located at East Boston, eighteen at South Boston, forty-four at Boston Highlands, and the balance in the different Wards of the city. They contain from 15,000 to 55,000 gallons each, and are mostly supplied by rain water from the roofs of buildings. Sixty-five of these reservoirs are now connected with the Cochituate water pipes.

THE ENGINES, HOSE, CAPS, AXES, LADDERS, and all the other Apparatus used by the Fire Department, are owned by the city, and are under the care and control of the Chief Engineer of the Fire Department.

HYDRANTS. — For supplying water in cases of fire, 1,579, viz: in the city proper, 1,028; at South Boston, 337; at East Boston, 196; at Boston Highlands, 18, — an increase of 40, in all, over last year. The hydrants are located at an average distance of 250 feet from each other.

The Annual Report of the Chief Engineer of the Fire Department, for 1867, City Doc. No. 20, gives a full and particular description of the property under his charge, Dec. 31, 1867.

TELEGRAPHIC FIRE ALARM.

The following property is in charge of the Superintendent:

MAGNETIC FIRE ALARM APPARATUS, in City Hall, the whole cost of which is over \$45,000.

WORKING LINES OF WIRE, about fifty miles.

SIGNAL BOXES, in use, eighty-four.

STRIKING MACHINES, twenty-seven, one of which is not in use.

ENGINE-HOUSE ALARM GONGS, sixteen.

ENGINEERS' GONGS, seventeen.

CLOCKS. — One electric watch clock; one repeating clock, for striking signals; one do. for tapping-box signals.

MAGNETO-ELECTRIC MACHINES, for striking bells, two.

RELAY MAGNETS, twenty.

OFFICE BELLS, eleven.

STOCK AND FURNITURE. — One switch-board; one large galvanometer, for alarm-battery; one do., for testing purposes; six small do., for signal batteries; 3 miles new iron wire; 600 insulators; 200 iron brackets; 2,000 lbs. zinc; 1,000 lbs. sulphate of copper, 800 porous cups for batteries; lot of old machinery and old iron, useless except for repairing other machinery, or to sell as old material; office furniture, bedsteads, bedding, and sundry other articles.

HEALTH DEPARTMENT.

The following property is in charge of the Superintendent of the Health Department:

SOUTH CITY STABLE, SHOPS AND SHEDS. — Situated on Albany Street, on the South Bay Territory, opposite Newton Street. The lot belonged to the city, before being used for this purpose, and contains 92,911 feet. The stable and buildings connected therewith are of brick. The stable is two stories high, with French roof, and has accommodations for 100 horses. Total original cost, exclusive of land, \$79,089.23.

Connected with the stables are blacksmith, wheelwright and harness-makers' shops, with all the necessary tools, in which all the wagons, carts, harnesses, etc., used by the Department, are constructed and kept in repair.

OFFAL DEPOT. — Erected in the year 1864 on the wharf fronting on Albany Street, opposite Brookline Street, on the other side of the dock from that used by the Paving Department. The lot which the building occupies, and the yard attached to the same, contains 32,780 feet, and belonged to the city, before being used for that purpose. Total cost of building, \$18,578.89.

This building is used for the deposit of house offal daily collected in the city carts, and is thence conveyed from without the limits of the city by the contractor for the removal of the same.

WEST STABLE, North Grove Street. — This is a brick building, a story and a half high, 128 feet by 50, located on North Grove Street, built in 1861, with suitable outbuildings attached to the same. It has accommodations for thirty-eight horses, with all the required outbuildings and conveniences. The lot contains about 47,500 feet.

The Superintendent of the Health Department has charge of the City Stables, horses, carts, wagons, etc., necessary for the business of keeping the streets, places, yards, cellars, etc., in good order and condition; collecting and removing from the city all the house offal, and abating nuisances of all kinds; collecting all the house ashes, dry dirt, etc. A particular inventory and valuation of the property in his charge, including ninety-nine horses, is attached to his Annual Report to the City Council, made in January last. The estimated value of the whole at that time was \$77,393.64. By the annexation of Roxbury, about \$1,300 of property, in addition to this amount, came into possession of this department.

Prisoners and Paupers are conveyed to and from the institutions at South Boston and to the Deer Island steamboat by vehicles furnished by this department.

CITY PHYSICIAN'S OFFICE, City Hall. — The following property is in charge of the physician, viz: Seventeen volumes of medical books relating to the business of the department; various other books; one case of instruments, and sundry other instruments.

PAVING DEPARTMENT.

The following property is under the charge of the Superintendent of Streets:

BUILDING AND WHARF, on Albany Street, opposite Sharon Street, adjoining the City Stable. The building is of brick and wood, and covers some 8,000 square feet of land, and is divided into a

shed for breaking stone for macadamizing, blacksmith and carpenters' shops, and a tool-room. The total contents of the lot, including wharf and building, is 55,292 square feet. Cost of building, \$10,940.86.

CHARLES STREET WHARF, opposite the Jail, containing about 28,000 square feet; used for landing and storing of materials for the department.

FOUNDRY BUILDING, on North Grove Street, Vine and Fruit streets; used for breaking stone for macadamizing, and for storage of tools and materials. This building is under a lease, which came into possession of the city through the purchase of the Attleboro' Bank property, upon which the City Stable stands, on the opposite side of North Grove Street.

The Superintendent of Streets, in his Annual Report to the City Council, January 1868, gives a schedule of property belonging to the Paving Department, consisting of two horses, buggy, wagon, sleigh, harnesses, tools, etc.

On the annexation of Roxbury, the Paving Department came into possession of the Ledge Lot on Shawmut Avenue, containing 134,671 square feet. Upon this lot are buildings containing a steam engine and stone cracker. Also, a stone powder house, and small wooden cottage,—the latter occupied by the foreman of the ledge. Also, seven horses, five carts, two wagons, one buggy, blankets, tools, etc. On Highland Street is the Almshouse lot, containing $10\frac{3}{4}$ acres of land. Upon this lot is the almshouse, pest-house, stable, sheds, and blacksmith's shop. This lot is occupied by the Paving and Health departments and the Board of Directors for Public Institutions.

SEWER DEPARTMENT.

The Superintendent of Sewers has under his charge 497,000 feet of sewers built by the city and under its exclusive control. He occupies a small wooden building on North Grove Street, and a larger one on the South Bay Land, on Albany Street, for the storage of materials, tools, etc.; also a wharf lot on same street,

for landing materials. In his Annual Report to the City Council, January 1868, the Superintendent of Sewers gives a schedule of the tools and other property belonging to this department.

SEALERS WEIGHTS AND MEASURES.

There are two of these salaried officers annually appointed by the Mayor, under the ordinance of July 1863. One of them has charge of the business of the north section, and the other that of the south section, of the city. They have in their charge property consisting of various sets of standard weights and measures, etc.; also two horses, three sets harnesses, three wagons, two blankets, two robes. See annual reports of 1868 of said officers.

CITY ENGINEER'S OFFICE.

The following articles are in charge of the City Engineer, viz :

Instruments for surveying and drawing; drawing and other paper, books, tools, drawing-boards and horses; hanging maps and plans of the city since 1795; 45 volumes of plans and profiles of streets and indices to same; 3,436 loose plans in drawers; 2,600 engraved plans; and various other articles.

LAMP DEPARTMENT.

The Superintendent of Lamps has charge of 4,312 gas, and 1,351 fluid lamps; posts, brackets, ladders, oil cans, measures, canisters, and other furniture in use by the Lamp Department.

PUBLIC SCALES.

One on the South Stable Yard, Albany Street; one on Haymarket Square; one on Central Square, East Boston; one corner of Eustis and Mall streets, Boston Highlands.

POUNDS.

One on the South Bay land; one at East Boston; one at South Boston; one on Almshouse lot, Boston Highlands.

FURNITURE.

In the various offices in City Hall, Court House, Jail, Registry of Deeds, Probate Office; in the Grammar and Primary School-houses owned by the city, and in several rooms hired for school and other purposes.

COMMON, Etc.

List of property in charge of Superintendent of Common and Squares.

1 deer house, 1 duck house on Garden, 4 hand carts, 3 lawn mowers (City Stable), 1 snow scraper, 1 snow plow and planer (City Stable), 1 stone roller, 1 cast iron roller, 12 shovels, 20 hoes, 5 old scythes, 9 snaths, 4 sickles, 9 garden trowels, 6 edging irons, 1 tree scraper, 11 iron rakes, 10 wooden rakes, 12 spades, 8 pick and handles, 15 spading forks, 1 pair English grass shears, 4 pair pruning shears, 1 grindstone, 1 iron bar, 2 garden reels, 1 garden line, 1 pruning chisel, 1 cast-iron wrench, 1 wagon wrench, 2 brands (Common), 1 brand (Garden), 2 hot bed frames, 10 sashes, 4 ladders, 1 basket, 2 images (Chester Park), 1 white marble image and pedestal (City Stable), 6 cast-iron vases, 1 statute frame covering (Garden), 1 frame covering fountain (Worcester Square), 4 set wood covering for the steps on Common, cast-iron notices, "Keep off the grass," 75 bundles broom stuff, 120 feet rope, 1 tool box and tools, 2 whetstones, cast-iron seats, 2 water pots, 2 stoves, dahlia bulbs, 2 barrels, 2 water pails, 13 birch brooms, 2 barrels grain, 4 hand saws, 1 cross cut saw, 1 axe, 1 garden syringe, 1 garden engine, 300 dahlia poles, 100 garden trellises, 4 manure forks, 5 broom handles, 75 cast-iron seats, 1 hay fork, 7 cesspool shovels, 4 wheelbarrows, 1 tree hook, 1 ten-foot pole, 1 writing desk, 47 cast-iron grates for cesspools, old cast-iron (Garden), 400 bulbs gladiolus.

Live Stock: 12 deer on Common, 4 swan, 7 geese, 4 ducks.

CEMETERIES.

NINE, viz: the *South*, on the Neck, Washington Street; the *Central*, on the Common; the *Granary* and the *Chapel*, on Tremont

Street; one on *Copp's Hill*; one at *South Boston*; one at *East Boston*; two in *Boston Highlands*; one in *Warren Street*, and one corner of *Eustis and Washington streets*.

MOUNT HOPE CEMETERY.—Located in the towns of Dorchester and West Roxbury, about $5\frac{1}{2}$ miles from the city. Contents $84\frac{3}{4}$ acres. House occupied by the Superintendent of the Cemetery is owned by the city.

TOMBS.—Twenty-five in the South Burial-ground.

One infant tomb in the South Burial-ground.


Two infant tombs in the Copp's Hill Burial-ground.

One for adults and one for infants in the Granary Burial-ground.

One in the Chapel Burial-ground for infants.

One in the Central Burial-ground for infants.

Three receiving tombs at East Boston.

 *No graves are now allowed to be dug in the cemeteries in the city proper.*

TWO FUNERAL CARS.

BELLS AND CLOCKS.

Hedding Church Clock—transferred from the Deer Island building to this church.

Charles Street Church Clock and Dials, cost in 1850–51, \$506.39.

Shawmut Avenue Church Bell and Clock, cost 1852–53, \$1,000.

Union Chapel Bell, East Boston, cost in 1853–54, \$244.53.

Phillips Church, South Boston, contributed, in 1860–61, for illuminated clock, \$200.

TOTAL VALUATION OF THE REAL ESTATE OWNED BY THE CITY OF BOSTON.

The Board of Assessors' valuation of all the lands, including Common, Public Garden, Public Squares, and buildings belonging to the City of Boston, on the 1st day of May, 1864, was \$13,918,400. To this amount add the property acquired by the annexation of Roxbury, \$581,416, and by purchase since that period, deducting the lands sold, the total real property of the city, April 30, 1868, would amount to about \$15,000,000.

TRUST FUNDS.

OVERSEERS OF THE POOR'S FUNDS.

Trust Funds in the hands of the Overseers of the Poor, F. W. LINCOLN, Jr., *Chairman*; OTIS NORCROSS, *Treasurer*, April 30, 1868.

PEMBERTON FUND. — This Fund comprises bequests made to the City of Boston, from 1760 to the present time, from "A. B," Daniel Oliver, Margaret Blackader, Alice Quick, Anne Wheelwright, Mary Ireland, Benjamin Pemberton, Martha Stevens, Mrs. H. Driscoll, William Breed, Samuel Elliot, John Coffin Jones, Mary Belknap. The most important, however, of the bequests was from BENJAMIN PEMBERTON, Esq., whose will was proved June 25, 1782; and for that reason his name has been given to the fund. The income of this fund is to be expended, at the discretion of the Overseers, in semi-annual payments to the poor of this city. The amount of this fund, April 30, 1868, \$85,335.55.

BOYLSTON FUNDS. — These funds were from a bequest by JOHN BOYLSTON, who died in London. His will was proved June 12, 1795. One portion of the bequest is ordered to be paid to "Poor and decayed householders of the Town of Boston" "not under fifty years of age," "persons of good character, and reduced by the Acts of Providence, not by indolence, extravagance or other vice." The other portion to be applied to the "nurture and instruction of Poor Orphans and Deserted Children of the Town of Boston until fourteen years of age."

The Boylston Relief Fund amounted, April 30, 1868, to \$17,552.41
The Boylston Education Fund amt'd, April 30, 1868, to 58,210.35

MASON FUND. — Was a bequest from JONATHAN MASON, by will dated July 15, 1798. Interest to be paid annually to the Chaplain

of the Almshouse or Workhouse. Interest to be added until one is appointed. The interest is now paid annually towards the salary of the Chaplain of House of Industry. Amount of Mason Fund, April 30, 1868, \$8,076.69.

DEXTER FUND. — Was a bequest of SAMUEL DEXTER, by will dated May 7, 1811, for supplying firewood or coal to such objects of charity as are not supported in the almshouse, though sometimes relieved by the Overseers of the Poor. Amount of Dexter Fund, April 30, 1868, \$1,578.84.

JEFFRIES FUND. — Was a bequest by DAVID JEFFRIES, former Town Treasurer. Will dated January 1786. Income to be applied to the purchase of tea, coffee, chocolate and sugar for the refreshment of those persons who, in the Providence of God, are or shall be obliged to seek refuge in the almshouse after having lived reputably, but always giving preference to the pious poor. Amount of Jeffries Fund, April 30, 1868, \$1,411.31.

FIFTY ASSOCIATES CHARITY AND SEARSTAN CHARTER HOUSE are funds contributed by the Hon. DAVID SEARS, for the relief of the Poor.

Amount of Fifty Associates Charity Fund	.	\$27,741 83
“ “ Searstan Charter House “	.	32,652 63

RECAPITULATION.

Pemberton Fund	.	.	.	.	.	.	\$85,335 55
Boylston Education Fund	.	.	.	.	.	.	58,210 35
Boylston Relief Fund	.	.	.	.	.	.	17,552 41
Mason Fund	.	.	.	.	.	.	8,076 69
Dexter Fund	.	.	.	.	.	.	1,578 84
Jeffries Fund	.	.	.	.	.	.	1,411 31
							<hr/>
							\$172,165 15
Fifty Associates Charity	.	.	.	.	.	.	27,741 83
Searstan Charter House	.	.	.	.	.	.	32,652 63
							<hr/>
							\$232,559 61
							<hr/>

N. B. For more particular description of the funds, reference can be had to the Manual of the Overseers of the Poor, 1866.

FRANKLIN FUND,
FOR THE ENCOURAGEMENT OF YOUNG MECHANICS.

As it stood January 1, 1868.

Dr. FRANKLIN, in his will, gave the inhabitants of Boston, in 1791, one thousand pounds sterling, which he directed to be loaned in sums of not more than £60 nor less than £15, to one applicant, at 5 per cent interest; to be repaid in annual instalments of 10 per cent each. These loans are restricted to "Young Married Artificers, under the age of twenty-five, who have faithfully served an apprenticeship in Boston, so as to obtain a certificate of good moral character from at least two respectable citizens, who are willing to become their sureties in a bond for the repayment of the money."

The Doctor calculated (not anticipating any losses) that the one thousand pounds would increase in the course of one hundred years, to one hundred and thirty-one thousand pounds (\$582,000); and of this amount he would have the managers lay out £100,000 in public works; and the remaining £31,000 he would have continue on interest for another term of one hundred years, at the end of which time he calculated that the fund would be £4,610,000; of which, £1,610,000 was to be at the disposition of the inhabitants of the Town of Boston, and the balance to the Government of the State.

The Trustees under the Will are the Selectmen (now Board of Aldermen), united with the ministers of the oldest Episcopalian Congregational, and Presbyterian Churches in the Town of Boston. The first loan was made in May 1791.

The Treasurer of the Fund, FREDERIC U. TRACY, in his annual report to the trustees, makes the statement of its condition, Jan. 1, 1868, viz:

TRUST FUNDS.

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Amount of the Fund, Jan. 1, 1867,	\$117,692 32
Interest accrued during the year,	7,681 21
	<hr/>
	\$125,373 53
Paid J. L. Fairbanks' bill for Account Books and box for papers,	8 00
	<hr/>
Amount of Fund Jan. 1, 1868,	\$125,365 53
	<hr/> <hr/>
This amount consists of	
Deposit in Massachusetts Hospital Life Insurance Company,	\$124,225 61
Deposit in Provident Institution for Savings,	576 38
“ Suffolk Savings Bank,	507 54
One bond,	56 00
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	\$125,365 53
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Treasurer of the Fund, FREDERIC U. TRACY, City Treasurer.
Office, City Hall.

FRANKLIN SCHOOL MEDAL FUND.

This is a legacy by BENJAMIN FRANKLIN, in 1790, the interest on which, since 1792, has been invested in silver medals, and distributed at the annual examination, among the most deserving boys in the WRITING AND GRAMMAR DEPARTMENTS.

One certificate of City of Boston Five per cent Stock, \$1,000 00

LAWRENCE HIGH SCHOOL FUND.

This is a donation made by the late HON. ABBOTT LAWRENCE, of Boston, in the year 1844, the interest on which is payable annually to the Sub-Committee of the ENGLISH HIGH SCHOOL for the time being; and is by them distributed in prizes for the best performances in various branches of literature and science in that institution; and in such other rewards to the scholars in that school as the Committee shall recommend.

One certificate of City of Boston Six per cent Stock, \$2,000 00

LAWRENCE LATIN SCHOOL FUND.

This is a donation made by the late Hon. ABBOTT LAWRENCE, in the year 1845, the interest on which is payable annually to the "Chairman of the Sub-Committee of the PUBLIC LATIN SCHOOL, for the time being," and is distributed in prizes for the general encouragement of the scholars in such a way as the Sub-Committee of that school shall consider advisable.

One certificate of City of Boston Six per cent Stock, \$2,000 00

LATIN SCHOOL PRIZE FUND.

This is a donation from a number of Gentlemen of Boston, in the year 1819, the interest of which is invested in prizes which are annually distributed among the most deserving scholars in the PUBLIC LATIN SCHOOL.

One certificate of City of Boston Six per cent Stock, \$1,050 00

WEBB FRANKLIN SCHOOL FUND.

This is a legacy, made in the year 1828, by RUFUS WEBB, Esq., who was for a great many years a WRITING MASTER in one of our Public Schools.

The income from this fund is applied to the purchase of books, etc., for the use of the indigent scholars in the WRITING DEPARTMENT OF THE FRANKLIN SCHOOL.

One certificate of City of Boston Six per cent Stock, \$1,000 00

NORCROSS SCHOOL FUND.

Donation of Hon. OTIS NORCROSS. The income from this fund to be paid to the master of the "Norcross School," to be expended in books for a library for the first class of said school.

One certificate of City of Boston Six per cent Stock, \$500 00

SMITH FUND.

This is a legacy by ABIEL SMITH, Esq., of Boston, who died in 1815, to the SELECTMEN of the TOWN OF BOSTON, for the time being.

The income from this fund is appropriated towards the expense of "the Free Instruction of COLORED CHILDREN in Reading, Writing and Arithmetic."

One certificate of City of Boston Five per cent Stock, payable in the year 1880, for	\$4,000 00
Eleven shares Suffolk National Bank, Boston, par value,	1,100 00
Thirteen shares in the Boston & Providence Railroad Corporation, par value,	1,300 00
Four shares Continental National Bank, par value,	400 00
Two United States 5-20 Bonds,	200 00
	<hr/>
	\$7,000 00
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POOR WIDOWS' FUND.

This is a donation made by Mrs. JOANNA BROOKER and others to the Selectmen of Boston for the time being.

The income from this Fund is paid over in equal proportions to the Aldermen of the city, and they distribute the same, at their discretion, for the relief of POOR WIDOWS and SICK PEOPLE.

One certificate of City of Boston Six per cent Stock, due 1878-79,	\$1,500 00
One certificate of City of Boston Six per cent Stock,	1,700 00
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	\$3,200 00
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PUBLIC LIBRARY FUNDS.

BIGELOW FUND. — This is a donation made by Hon. JOHN P. BIGELOW in August, 1850, when Mayor of the city.

The income from this fund is to be appropriated to the purchase of books for the increase of the Library.

One certificate of City of Boston Six per cent Stock, for \$1,000 00

Payable to the Chairman of the Committee on the Public Library for the time being.

BATES FUND.—This is a donation made by JOSHUA BATES, Esq., of London, in March 1853.

One certificate of City of Boston Six per cent Stock, for \$50,000 00

“The income only on this fund is to be, each and every year, expended in the purchase of such books of permanent value and authority as may be found most needful and most useful.” Payable to the Mayor of the city for the time being.

PHILLIPS FUND.—This is a donation made by the Hon. JONATHAN PHILLIPS, of Boston, in April 1853.

One certificate of City of Boston Six per cent Stock, for \$10,000 00

The interest on this Fund is to be used exclusively for the purchase of books for the said library.

Also, a bequest by the same gentleman, in his will, dated 28 September, 1849.

One certificate of City of Boston Six per cent Stock, for \$20,000 00

The interest on which is to be annually devoted to the maintenance of a Free Public Library.

Both of these items are payable to the Mayor of the city for the time being.

Mr. Phillips died on the 29th July, 1860, at the age of 82, and this latter sum was realized by the city in April 1861.

LAWRENCE FUND.—This is a bequest by the late Hon. ABBOTT LAWRENCE, of Boston.

One certificate of City of Boston Six per cent Stock, for \$10,000 00

The interest on this Fund is to be exclusively appropriated for the purchase of books for the said library, having a permanent value.

Payable to the Mayor of the city for the time being.

TOWNSEND FUND.—This is a note secured by mortgage on an estate in the Town of West Roxbury, for \$4,000.

It is a donation from William Minot, and William Minot, Jr., Esqrs., executors of the will of Miss Mary P. Townsend, of Boston,

at whose disposal she left a certain portion of her estate, in trust, for such charitable and public institutions as they might think meritorious. Said executors accordingly selected the Public Library of the City of Boston, as one of such institutions, and attached the following conditions to the legacy: "The income only shall in each and every year be expended in the purchase of books for the use of the library; each of which books shall have been published in some one edition at least five years at the time it may be so purchased."

FRANKLIN CLUB FUND.

One certificate of City of Boston Six per cent Stock, for \$1,000 00

This is a donation made in June 1863, by a literary association of young men in Boston, who, at the dissolution of the Association, authorized its Trustees, Thomas Minns, John J. French, and J. Franklin Reed, to dispose of the fund on hand in such manner as to them should seem judicious. They elected to bestow it on the Public Library, attaching to it the following conditions: "In trust, that the income, but the income only, shall, year by year, be expended in the purchase of books of permanent value for the use of the Free Public Library of the city, and, as far as practicable, of such a character as to be of special interest to young men." The Trustees expressed a preference for books relative to Government and Political Economy.

Beside the above, the following donations have been made to the Public Library, and the amounts have been appropriated to the purchase of books, according to the intention of the donors, viz:

The late Hon. Samuel Appleton,	\$1,000 00
Mrs. Sally Inman Kast Shepard,	1,000 00
James Brown, Esq., late of Cambridge,	500 00
J. Ingersoll Bowditch, Esq.,	300 00
Nathaniel I. Bowditch, Esq.,	200 00
James Nightingale, Esq.,	100 00
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	\$3,100 00
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RECAPITULATION OF PUBLIC LIBRARY TRUST FUNDS.

Bigelow donation,	\$1,000 00
Bates donation,	50,000 00
Phillips donation,	10,000 00
Phillips bequest,	20,000 00
Lawrence bequest,	10,000 00
Miss Townsend's bequest,	4,000 00
Franklin Club,	1,000 00
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Invested funds,	\$96,000 00
Donations expended,	3,100 00
	<hr/>
	<u>\$99,100 00</u>

PHILLIPS STREET FUND.

This is a bequest from the Hon. JONA. PHILLIPS, who died in July 1860.

One certificate of City of Boston Six per cent Stock, payable to the Mayor of the city for the time being, for \$20,000.

The interest on this fund "may be expended annually by the Board of Aldermen, subject to the approval of the Mayor, to adorn and embellish the Streets and Public Places of the city."

CITY HOSPITAL FUNDS.

GOODNOW FUND.—ELISHA GOODNOW, of South Boston, (Ward XII.) who died in the year 1851, and whose will is dated 12 July, 1849, bequeathed to the city "all the rest and residue of his estates, real and personal, not otherwise disposed of," for the purpose of establishing, in the Eleventh or Twelfth Wards of the city, a Hospital for the Sick. One-half of said funds to be applied for the establishment and maintenance of free beds, which should always be at the disposal and under the control of the officers of the Government of said Hospital for the time being. Under this Will, the city came into possession of certain real estate situated on Cross Street, which has been disposed of, and has produced

thus far the sum of \$16,500, which has been invested in City of Boston Six per cent Stock. Also a lot of land on Third Street, South Boston, containing 6,683½ feet, which was disposed of in 1867 for \$4,633.25, of which \$4,000 has been invested in City of Boston Six per cent Stock, and the balance (\$633.25) remains in the City Treasury.

NICHOLS FUND.—**LAWRENCE NICHOLS**, who died in September 1862, made the following bequest to the city:—"I give to the City of Boston, towards the establishment and endowment of a City Hospital, in case such Hospital shall have been established at the time of my decease, the sum of one thousand dollars." And in case such Hospital should not have been established by the city at the time of his decease, he directed the same amount to be deposited with the Massachusetts Hospital Life Insurance Company, and suffered to accumulate by the addition of interest, until such an Hospital should be established.

The executor of the will, Wm. Perkins, Esq., has paid into the treasury nine hundred and thirty-seven dollars and twenty-five cents (\$937.25) being the amount devised less the *Internal Revenue Tax* on the same, and \$530.50 as one of the "*residuary legatees in the United States*," from the surplus remaining undisposed of. The \$937.25, with the accumulated interest thereon, has been invested in a certificate of City Stock for \$1,000. The balance (\$530.50) remains in the hands of the City Treasurer.

NORCROSS FUND.—Donation of Hon. OTIS NORCROSS, the interest of which to furnish clothing to indigent patients when leaving the Hospital.

One certificate of City of Boston Six per cent Stock, \$2,000

RECAPITULATION CITY HOSPITAL FUNDS.

<i>Goodnow Fund.</i> —Two certificates City of Boston Six	
per cent stock, payable to the Mayor for the time	
being,	\$20,500 00
Cash in City Treasury,	633 25
	<hr/>
<i>Carried forward,</i>	\$21,133 25

<i>Brought forward,</i>	\$21,133 25
<i>Norcross Fund.</i> — One certificate City of Boston Six per cent Stock, payable to the Mayor for the time being,	2,000 00
<i>Nichols Fund.</i> — One certificate City of Boston Six per cent Stock, payable to the Mayor for the time being,	1,000 00
Cash in City Treasury,	530 50
	<hr/>
	\$24,663 75
	<hr/>

The ordinance in relation to the City Hospital, R. O., Sec. 9, page 328, provides that said script shall be deposited with the Auditor of Accounts, who shall receive the interest as the same shall become due thereon, and add it to the moneys which shall have been appropriated for the use of the Hospital.

THE HAWES FUND.

Being a property left by JOHN HAWES, Esq., of South Boston, who died in 1829. By his will, made in 1813, he directed that the income of a portion of his real estate should be applied to certain benevolent purposes, among which were the endowment of places for religious worship, and the establishing and supporting of Public Schools in Ward 12, *South Boston*, in such a way and manner as, in the opinion of certain Trustees, should most tend to the benefit and advantage of the inhabitants of said Ward.

The income is derived from one-half of the rents of certain real estate, situated in South Boston, and on the Neck, near the Roxbury line, Ward 11, in the city proper.

No report is made to the City Government by the Trustees of this fund.

THE BIRD FUND.

This is a property left by the late JOHN H. BIRD, Esq., of South Boston, who died in June 1835. It consisted of one-half of his real and personal estate, which was placed in the hands of trustees.

By the terms of the Will, which is dated January 1835, *the net income* of this property is to be applied, after the death of his mother, to the "support of a seminary of the first order for the education of females, to be established and located in South Boston, Ward 12."

No report is made by the Trustees of this Fund to the City Council.

APPROPRIATIONS

FOR THE FINANCIAL YEAR 1868-69.

And an Estimate of the Ways and Means of meeting the same.

By the fifteenth section of the Ordinance on Finance, the Auditor of Accounts is required to lay before the City Council, in the month of February, annually, an estimate of the amount of money necessary to be raised for the expenditure of the then ensuing financial year, under the respective heads of Appropriation; together with an estimate of the Ways and Means of paying the same.

Such estimates were duly made, and laid before the Council in February last; they were referred to a special Committee, by whom an order was reported which finally passed the City Council.

That Order was in substance as follows:

It is hereby ordered by the City Council, That to defray the expenditures of the City of Boston and the County of Suffolk, for the financial year commencing with the first day of May, 1868, and ending with the last day of April, 1869, the following sums of money be, and the same are hereby, respectively appropriated for the objects and purposes as explained in the Auditor's Estimate and in the applications of the various Committees and Boards.

And it is further ordered, That no money shall be expended, and no debt be incurred, for any object or purpose, for which a specific appropriation is herein made, beyond the amount which is so specifically appropriated; *Provided, however,* that any sums of money which may be subscribed or contributed by individuals, to promote the object of any of the foregoing appropriations, and which form no part of the estimated income of the city, shall be strictly applied, according to the intention of the contributors, and shall be credited to said appropriation accordingly; that is to say: For

Advertising	\$6,000 00
Annuities	1,200 00
Armories	16,000 00
Bells and Clocks	2,225 00
Boston Harbor	9,300 00
Bridges	15,000 00
Cemeteries	11,490 00
City Debt	417,000 00
City Hospital	85,000 00
Common, etc.	44,167 00
County of Suffolk	240,000 00
Engineer's and Surveyor's Department	25,000 00
Fire Alarms	40,000 00
Fire Department	208,870 00
Grammar School-house, Ward 14	68,000 00
Harbor Dredging	2,000 00
Health Department	277,500 00
Interest and Premium	615,000 00
Incidental Expenses	75,000 00
Lamps	326,400 00
Markets	9,000 00
Militia Bounty	50,000 00
Mount Hope Cemetery	12,000 00
Old Claims	1,500 00
Overseers of the Poor	58,000 00
Paving, etc.	300,000 00
Police	544,984 00
Public Baths	25,000 00
Public Buildings	60,000 00

PUBLIC INSTITUTIONS, viz:

House of Industry	\$129,000 00
House of Correction	80,000 00
Lunatic Hospital	60,000 00
Quarantine Establishment	8,000 00

<i>Carried forward,</i>	<u>\$277,000 00</u>	<u>\$3,545,636 00</u>
-------------------------	---------------------	-----------------------

<i>Brought forward,</i>	\$277,000 00	\$3,545,636 00
Steamboat "H. Morrison,"	14,000 00	
Pauper Expenses,	15,000 00	
General Expenses at City Office,	7,000 00	
New Building for Pauper Girls,	30,000 00	
Workshop for House of Correction,	25,000 00	
	<hr/>	368,000 00
Public Lands		12,000 00
Public Library		50,000 00
Printing and stationery		30,000 00
Reserved Fund		250,000 00
Salaries		113,000 00

SCHOOLS AND SCHOOL-HOUSES, *viz*:

High and Grammar School In-		
structors,	\$506,350 00	
Grammar Schools, Public Buildings,	90,000 00	
Grammar Schools, School Commit-		
tee,	46,820 00	
Salaries Officers School Commit-		
tee,	17,500 00	
Primary School Instructors,	260,750 00	
Primary Schools, Public Buildings,	80,000 00	
Primary Schools, School Commit-		
tee,	11,820 00	
	<hr/>	1,013,240 00
Sealers Weights and Measures		6,200 00
Sewers and Drains		50,000 00
State Tax		724,000 00
War Expenses		5,000 00
Water Works		161,000 00
Water Works, Interest and Premium		564,000 00
Widening Streets		200,000 00
		<hr/>
Total appropriations, for 1868-69,		<u>\$7,092,076 00</u>

WAYS AND MEANS.

1868-69.

An estimate of the Ways and Means of meeting the Expenditures of the CITY OF BOSTON and the COUNTY OF SUFFOLK, for the financial year 1868-69:

(Commencing with the first day of May 1868, and ending with the last day of April 1869.)

Armories	\$10,000 00
City Hospital	6,000 00
Common, etc.	1,200 00
County of Suffolk	40,000 00
Corporation Tax	300,000 00
Fees	2,700 00
Fire Department	400 00
Harbor Dredging	6,000 00
Interest and Premium	75,000 00
Internal Health Department	25,300 00
Militia Bounty	50,000 00
Markets	850 00
Outstanding Taxes	100,000 00
Overseers of the Poor	15,000 00
Public Institutions	26,000 00
Public Library	500 00
Paving Department	3,000 00
Police	6,750 00
Rents	100,000 00
Sealers Weights and Measures	3,600 00
<i>Carried forward,</i>	<hr/> \$772,300 00

<i>Brought forward,</i>	\$772,300 00
Sewers and Drains	20,000 00
School Fund	7,000 00
Unclaimed Drafts	1,500 00
Water Works	557,850 00
Widening Streets	20,000 00
Estimated Income	<u>\$1,378,650 00</u>
Appropriations, as stated on page 248	\$7,092,076 00
Income, as above	<u>1,378,650 00</u>
Amount to be raised by Taxation, 1868, for the financial year 1868-69	<u>\$5,713,426 00</u>

A N N U A L R E P O R T

OF THE

CITY AND COUNTY TREASURER,

FOR THE

FINANCIAL YEAR

1867-68.



CITY TREASURER'S OFFICE.

Boston, May 14, 1868.

TO THE HONORABLE CITY COUNCIL:

Gentlemen: I beg leave to submit herewith my accounts with the city and county for the financial year ending April 30th.

I remain,

Gentlemen,

Very respectfully,

Your obedient servant,

FREDERIC U. TRACY,

City Treasurer.

CITY OF BOSTON.

In Common Council, May 14, 1868.

Referred to the Committee on the Treasury Department.

Sent up for concurrence.

CHARLES H. ALLEN,

President.

In Board of Aldermen, May 18, 1868.

Concurred.

G. W. MESSINGER,

Chairman.

Dr.

CITY OF BOSTON in Account Current from May 1, 1867,

1868. April 30.	To cash paid on Mayor's drafts, and charged to the following appropriations, viz:	No. of Acc.	
	Adams School-house.....	1	\$11,659 27
	Advertising	2	3,121 77
	Albany Street Bridge.....	3	65,973 22
	Albany Street Damages....	4	19,267 70
	Albany Street Grading.....	5	20,395 73
	Albany Street, So. of Dover	6	6,985 63
	Annuities	7	930 16
	Apple Island	8	3,750 00
	Armories	9	12,439 97
	Bells and Clocks.....	10	1,802 95
	Boston Harbor	11	4,505 55
	Bridges	12	13,086 54
	Cemeteries	13	7,860 80
	Central Charity Bureau	14	23,791 82
	Chestnut Hill Reservoir....	15	451,070 90
	Chestnut Hill Driveway	16	71,368 13
	City Hospital.....	17	91,947 25
	Carried forward.....		\$809,957 39

to April 30, 1868, with FREDERIC U. TRACY, City Treasurer. Cr.

1868. April 30.	By cash received and credited to the following appropriations, viz :	No. of Acc.		
	Armories, from Commonwealth.....	90	.....	\$11,580 80
	Bonds, Instalments on Bonds....	91	.....	131,928 90
	Chestnut Hill Reservoir, for sale Wood.....	92	.....	942 65
	City Hospital, Interest on Trust Funds ....	....	\$1,050 00	
	from Pauper Expenses... ..	....	148 00	
	Superintendent.....	93	4,752 68	5,950 68
	City Debt, Permanent Loans, per Order of City Council....	94	.....	469,000 00
	City Clerk, for License Fees, etc.....	95	.....	2,230 16
	City Registrar, Fees for Publishments...	96	.....	1,679 00
	Com. on Red'n of City Debt, Interest on Amt. due them	97	.....	77,626 74
	Dog Fund, from City Clerk, for License on Dogs.....	98	.....	7,536 00
	Dover Street, Instalments on Bonds for Estates sold.....	99	.....	1,380 00
	External Health, from Port Physician, Quarantine Fees.....	....	746 25	
	from Directors Public Institutions	100	1,469 10	2,215 35
	Fire Department, * from Police Department..	....	102 00	
	Chief Engineer.....	101	661 50	763 50
	Fire Alarms, from Superintendent	102	.....	80 62
	Gram. Schools, School Com., sale of Old School Books.	103	.....	266 49
	Carried forward.....	....	.....	\$713,180 89

Dr.

CITY TREASURER'S ACCOUNT, *Continued.*

1868.		
April 30.	<i>Brought forward</i>	\$809,957 39
	City Debt	942,700 00
	Common	54,024 90
	City Hospital Lodge	17,196 50
	Dedham Street Grading....	16,152 78
	Dover Street	3,885 00
	Devonshire Street	86,985 00
	Engineering	21,081 46
	Engine House No. 1, and Ward Room 12	38,718 66
	External Health	5,056 07
	Fire Department	180,215 46
	Fire Alarms	23,998 67
	Grammar Schools; School Committee	29,812 07
	Grammar Schools; Public Buildings.....	95,218 44
	Grammar School - house, Ward 7	78,875 91
	Grammar School-house, East Boston	13,500 00
	Harbor Dredging	11,320 08
	House of Industry	118,042 11
	<i>Carried forward</i>	\$2,546,240 50

CITY TREASURER'S ACCOUNT, *Continued.*

Cr.

1868. April 30.	<i>Brought forward</i>.....	.....		\$718,180 89
	Hay Scales,			
	from Supt. North Scales.	\$929 41		
	South Scales.	21 97		
	East Boston.. 104	25 81		
				977 19
	Harbor Dredging..... 105	.....		14,311 66
	House of Industry,			
	from Directors Pub. Inst. 106	.....		16,243 75
	House of Correction,			
	from Directors Pub. Inst. 107	.....		47,242 15
	Instructors of Gram. Sch'ls,			
	Interest on Trust Funds.. 108	.....		472 60
	Incidentals,			
	U. S. Stamps sold, etc.... 109	.....		148 35
	Internal Health,			
	for House Offal.....	5,500 00		
	Abatement of Nuisan-			
	ces 2,755 51			
	Northampton Street			
	Nuisance Case.....	5,379 17		
	Sale of Manure.....	828 75		
	Removing Ashes.....	1,270 72		
	Sale of Street Dirt...	1,648 09		
	Ashes.....	14,100 10		
	Old Materials.	170 00		
	Horses 1,391 00			
	Roxbury Offal.	398 74		
	from Police Department..	2,133 75		
	Sewer " 446 32			
	Paving " 2,481 00			
	Public Buildings....	454 70		
	City Hospital 218 12			
	Public Lands.....	15 75		
	Fire Department... .. 45 00			
	Common..... 557 92			
	Central Charity Bu-			
	reau 48 33			
	County 20 00			
	Albany St. Bridge..	365 75		
	Sealers Weights and			
	Measures..... 126 83			
	Water Works 110	747 00		
				41,102 55
	Interest,			
	on Bonds.....	29,799 59		
	Taxes .. . 10,455 83			
	Bank Deposits.....	126,388 86		
	<i>Carried forward</i>	\$166,638 78		\$833,679 14

Dr.

CITY TREASURER'S ACCOUNT, *Continued.*[illegible]

CITY TREASURER'S ACCOUNT, *Continued.*

Cr.

1868. April 30.	<i>Brought forward</i>.....	....	\$166,638 78	\$833,679 14
	from Commonwealth, Rents, etc.....	111	9,291 03	175,929 81
	Lamps, from Superintendent	112	.....	12 00
	Lunatic Hospital, from Directors Pub. Ins.	113	.....	11,703 62
	Markets, Coal delivered occupants.	114	.....	514 00
	Militia, from Commonwealth.....	115	.....	46,070 30
	Mount Hope Cemetery, for lots sold.....	....	7,770 00	
	graves, fees, etc.....	116	5,239 38	13,009 38
	Oliver Street, for old materials.....	....	1,758 20	
	from Albany St. Damages, Grading ..	....	18,537 50	
	Extens'n ..	....	795 00	
	Widening Streets...	117	2,477 50	
			6,325 00	29,893 20
	Overseers of the Poor, from Treas. of Overseers.	...	14,231 81	
	for burials	118	2,194 00	16,425 81
	Pauper Expenses, from Directors Public In- stitutions	119	.....	649 12
	Paving and Repairs Streets, Assessments for side- walks.....	120	.....	4,083 56
	Pedlers, Licenses	121	.....	766 00
	Police, Officers' fees collected by Clerk in Municipal Court	....	6,254 44	
	from Chief, for extra ser- vices of officers.....	....	5,336 04	
	Wagon and Hack Licenses.	....	2,833 00	
	Sale of unclaimed goods.	....	208 33	
	Board of prisoner	122	3 75	14,635 56
	Primary Schools, School Committee, sale of slates.	123	.....	5 00
	<i>Carried forward</i>.....	....	.....	\$1,147,376 50

[illegible]

CITY TREASURER'S ACCOUNT, *Continued.*

Cr.

1868. April 30.	<i>Brought forward</i>			\$1,147,376 50
	Primary Schools, Pub. Build- ings, Land sold Hanover Avenue. 124			2,557 50
	Public Lands, from Supt. of Sewers		\$2,063 74	
	Supt. rent lands		1,786 95	
	Laying sidewalk.....		140 00	
	Saleland, Seaver street..... 125		812 50	4,803 19
	Public Buildings, Sale old buildings		100 00	
	Payment on Bond, Station houses.....		3,050 00	
	Rent of Ward rooms, etc. 126		187 00	3,337 00
	Rents, from Public Buildings ...		32,408 29	
	Steamboat H. Mor- rison		2,250 00	
	Market Houses..... 127		80,151 37	114,809 66
	Soldiers' Relief, from Commonwealth..... 128			205,000 00
	School Fund, from Commonwealth 129			9,722 96
	Sewers and Drains, from Assessments		18,998 80	
	Supt., for Permits .. 130		2,135 50	21,134 30
	Sealers of Weights and Measures, for Fees,..... 131			3,521 38
	Steamboat Henry Morrison, from Directors Public In- stitutions	132		163 00
	Station House, Ward 8, Payments for Estates sold 133			1,709 64
	Taxes, Collected for 1867.....		6,488,300 54	
	1866 and older		218,275 41	
	from Commonwealth Cor- poration Tax..... 134		439,075 44	7,145,651 39
	Tremont Street, Payments on Estates sold 135			3,760 00
	<i>Carried forward</i>			\$8,663,546 52

[illegible]

CITY TREASURER'S ACCOUNT, *Continued.*

Cr.

1868. April 30.	<i>Brought forward</i>			\$8,663,546 52
	Water Works,			
	for Water Rates.....		\$538,879 66	
	Payments by Water Board.....		11,300 00	
	Shutting off water.....		1,044 00	
	less wood sold, on Ac-		551,223 66	
	count Chestnut Hill			
	Reservoir.....	136	326 95	550,896 71
	War Expenses,			
	Bounty Refunded.....	137		60 00
	Widening Streets.			
	Rent of buildings.....		574 00	
	Sale Estate, Hanover St..		3,000 00	
	Adams St.....		375 00	
	Church St.....		1,600 00	
	Received under Better-			
	ment Law.....		26,683 03	
	Sale Estate corner Rich-			
	mond and Salem streets	138	390 00	32,622 03
	Goodnow Fund,			
	from Executors.....	139		4,633 25
	City of Roxbury,			
	Balance Received of Treas-			
	urer to January 13.....		35,125 00	
	for Taxes.....		25,617 01	
	Sewers.....		5,998 90	
	Rents.....		568 42	
	Notes.....		461 10	
	Interest.....		413 83	
	Lamps, Edgestones,			
	etc.....		83 10	
	from Commonwealth for			
	School Fund.....		1,822 17	
	from Commonwealth for			
	Militia.....		6,979 00	
	from Commonwealth for			
	Corporation Tax.....	140	1,463 36	78,531 89
	Norcross School Fund,			
	Donation from Otis Nor-			
	cross.....	141		500 00
	Hamilton Street,			
	Rent of Buildings.....	142		26 20
	Water Loan, 1865,			
	Permanent Loans issued			
	by order of City Coun-			
	cil.....	143		500,000 00
	<i>Carried forward</i>			\$9,830,816 60

Dr. **CITY TREASURER'S ACCOUNT, *Concluded.***

1868.				
April 30.	<i>Brought forward</i>.....	....	\$2,971.428 13	\$6,028,623 59
	Militia; Bounty for 1867....	86	46,069 50	.
	Committee on the Reduction of City Debt, Amount of Certificates of City Stock issued to them	87	950,500 00	
	Goodnow Fund; funded in City Note.....	88	4,000 00	
	Norcross School Fund	89	500 00	
				8,972,497 63
	<i>Balance</i> .....	....	.....	\$10,001,121 22
				4,119,690 70
				\$14,120,811 92

CITY TREASURER'S ACCOUNT, *Concluded.*

Cr.

1868. April 30.	<i>Brought forward</i>.....	.....		\$9,830,816 60
	Common,			
	Sale Grass.....	....	\$100 00	
	Rent Greenhouse.....	144	1,112 50	
				1,212 50
	Library,			
	Interest on Trust Funds..	....	7,268 00	
	on Mortgage Note.....	....	240 00	
	from Librarian.....	145	507 72	
				8,015 72
				\$9,840,044 82
	Cash on hand, May 1, 1867..	....		4,280,767 10
				\$14,120,811 92
	By Balance.....	....		\$4,119,690 70

BOSTON, April 30, 1868.

ERRORS EXCEPTED.

FREDERIC U. TRACY,

City Treasurer.

[illegible]

to April 30, 1868, with FRED. U. TRACY, County Treasurer. Cr.

1868. April 30.	By Cash received, as follows :	No. of Acc.		
	From Sheriff, for fines and costs.....	....	\$129,926 00	
	Board U. S. Prisoners....	....	3,306 60	
	Sale of old iron.....	150	106 25	
				\$133,338 85
	From Clerks Municipal Ct., for fines and costs in Criminal cases.....	....	39,779 22	
	Less amount paid out.....	151	5,714 19	
				34,065 03
	For fees in Civil Cases.....	....	2,662 80	
	Less amount paid out.....	152	1,875 00	
				787 80
	From Justices in Chelsea, for fines and costs in Police Court.....	153	.....	968 16
	From Clerk of Sup. Judicial Court half surplus fees...	154	.....	843 93
	From Master of House of Correction, fines and costs	155	.....	663 54
	From Supt. of House of Industry, fines and costs, Deer Island.....	156	.....	1,256 82
	From Clerk Municipal Court, Southern District, fines and costs.....	157	.....	570 45
	From Clerk Superior Criminal Court, half surplus fees	158	.....	6,658 36
				\$179,152 94
	Balance .....	....		54,092 71
				\$233,245 65

Boston, April 30, 1868.

ERRORS EXCEPTED.

FREDERIC U. TRACY,

County Treasurer.

Dr.	TREASURER OF THE CITY OF BOSTON AND COUNTY OF SUFFOLK.			Cr.
1868. April 30.	To Balance, as per Account Current with the City of Boston.	\$4,119,690 70	1868. April 30.	By Balance, as per Account Current with the County of Suffolk.
1868. April 30.	To Balance.....	\$4,119,690 70		Balance
		<u>\$4,119,690 70</u>		<u>4,065,597 99</u>
		<u>\$4,065,597 99</u>		<u>\$4,119,690 70</u>

Boston, April 30, 1868.

ERRORS EXCEPTED.

FREDERIC U. TRACY,

City and County Treasurer.

CITY OF BOSTON.

In Board of Aldermen, May 21, 1868.

The Joint Standing Committee on the Treasury, to whom were referred the Accounts of the City and County Treasurer for the year ending April 30, 1868, beg leave to

R E P O R T

That they have made a careful examination of the Accounts, and compared them with the records in the Treasurer's Office; and they find that the entries correspond with the receipts and vouchers on file.

The business, on City Account, during the past year, amounted to.....	\$14,120.811 92
And on County Account, to.....	233,245 65
Making a total of	<u>\$14,354,057 57</u>
An increase over the previous year of.....	2,835,755 49
The balance of Cash on hand, on the 30th of April, was	4,065,597 99
The amount in Bonds and Notes, held by the city was	437,070 13
The amount placed to the credit of the Committee on Reduction of the City Debt, was	4,762,299 59
In Cash.....	\$3,548.624 59
In Bonds of the city.....	1,213.675 00
The actual amount of the City Debt cancelled was	942,700 00
Amount of the Water Debt.....	3,000 00
Total.....	<u>\$945,700 00</u>
The amount standing to the credit of the Committee on the Reduction of the City Debt, last year, was	\$3,098,744 62
The increase on that amount, this year, is.....	763,554 97
Making the whole amount as before stated....	<u><u>\$4,762,299 59</u></u>

The Committee on the Treasury Department are gratified in being able to present such a satisfactory statement of the financial affairs of the city.

For the committee,

G. W. MESSINGER,
Chairman.

In Board of Aldermen, May 21, 1868.

Read and accepted.

Sent down for concurrence.

G. W. MESSINGER,
Chairman.

In Common Council, May 21, 1868.

Accepted in concurrence.

CHARLES H. ALLEN,
President.



FINAL REPORT

OF THE

TREASURER OF THE CITY OF ROXBURY.

Dr. JOSEPH W. DUDLEY, *City Treasurer, in Account Current, from*

1868.			
Jan. 13.	To Balance in the Treasury at last Audit		\$24,748 53
	Cash Received of the Commonwealth of Mass. for Corporation Tax		25,122 48
	For Taxes Assessed for the Year 1867	\$464,098 99	
	For Taxes Assessed for Previous Years	20,086 38	484,185 37
	For Interest due on Taxes		1,599 15
	Of George Curtis for Rent of Wharf	500 00	
	Of J. E. Adams for Rent of Wharf, Mrs. Harriet Taber, Rent of House	700 00	
	Isaac H. Meserve, Rent of House	250 00	
	Julius S. McCallum, Rent of House	125 00	
	Smith & Cotton, Rent of House, Robert Bell, Rent of House...	116 66	
	County of Norfolk, Rent of Court Room	131 25	
	Commonwealth of Mass., Rent of Armories	54 00	
	Joseph W. Tucker for Fees Received	850 00	
	Andrew W. Newman, for Income of Hay Scales	952 00	
	Alfred Williams for Fees Received	155 50	
		133 25	
		2,174 74	5,642 40
	Cash Received for Watering Streets		
	For Sales of Land	2,558 75	
	Interest on Notes	1,826 65	
	Of Cities and Towns for Support of Paupers	887 87	
	Of Ezra Young for House Offal...	291 00	
	James Munroe for Old Hose..	1,231 10	
	Owen Nawn for Horse, etc....	15 20	
	Sundry Persons for Repairs of Lamps	161 00	
	Sundry Persons for Old Iron from School-houses	72 72	
	M. H. Webber for Blacksmith Work and Edgestone	70 28	
	James E. Adams for Laying Wall at Wharf	1,193 13	
	S. P. Fuller for Draining Land, Joseph Hubbard for Money Received at Sundry Times..	200 00	
	Sundry Persons for Grass, etc.	153 37	
		218 20	
		79 71	
	Carried forward.	\$8,458 93	\$541,297 88

May 1, 1867, to Jan. 12, 1868, inclusive with the CITY OF ROXBURY. Cr.

1868. Jan. 12,	By Cash paid Salaries of School Teachers	\$34,795 89	
	Contingent Expenses of Schools	16,390 64	
	Fuel for Schools	3,643 91	
	Roxbury Grammar School	323 38	
	New School House, Smith Street, and Land for Dearborn School	8,958 66	
			\$64,122 48
	Support of Poor and Repairs of Almshouse		9,392 35
	Pay of Members of Fire Department	9,589 16	
	Contingent Expenses of Fire Department	8,632 01	
	New Hose	1,858 33	
	Reservoirs and Hydrants	5,375 50	
	Hose House	1,278 68	
			26,728 68
	Principal of City Debt	253,700 00	
	Interest on City Debt	45,427 95	
			299,127 95
	Watch and Police		21,821 78
	Salaries of City Officers		10,288 33
	Repairs of Highways	32,044 07	
	Watering Streets	4,660 00	
	Collecting Ashes, etc.	2,102 00	
			38,806 07
	Discount on Taxes		17,915 93
	Gas, Fluid, and Lighting Lamps		13,005 55
	Soldiers' Monument		6,000 00
	Stony Brook Sewer	31,918 23	
	Sewers in Various Streets	34,477 85	
			66,395 58
	Carried forward		\$573,554 65

Dr. CITY TREASURER'S ACCOUNT, *Concluded.*

1868.			
Jan. 13.	<i>Brought Forward</i>	\$8,458 93	\$541,297 88
	Sundry Persons for Sewers		
	Built in 1867.....	16,016 98	
	Sundry Persons for Sewer		
	Built previously	12,725 65	
	Commonwealth of Mass. for		
	Pay of Militia.....	226 60	
	Commonwealth of Mass. for		
	Aid to Families of Volun-		
	teers, etc.	20,000 00	
			57,428 16
	To Cash Received for Loans Au-		
	thorized		204,200 00
		.	
			<u>\$802,926 04</u>

CITY TREASURER'S ACCOUNT, *Concluded.*

Cr.

1868.			
Jan. 13.	<i>Brought forward</i>		\$578,554 65
	Collecting House Offal		2,647 24
	Militia		7,204 60
	Aid to Families of Volunteers....		10,471 46
	Widening and Building Streets ..		23,758 37
	County Tax	\$19,423 45	
	State Tax	113,700 00	
			133,123 45
	Contingent Expenses		17,041 27
			<u>\$767,801 04</u>
	By Balance Paid Frederic U. Tracy, Esq., City Treasurer of Boston		35,125 00
			<u>\$802,926 04</u>

ROXBURY, February 3, 1868.

JOSEPH W. DUDLEY,

City Treasurer.



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